

THEORY OF TAXATION
AND THE TAXES IN ENGLAND

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HISTORY
OF
TAXATION AND TAXES

VOL. III.

PRINTED BY
SPOTTISWOODE AND CO., NEW-STREET SQUARE
LONDON

A HISTORY
OF
TAXATION AND TAXES
IN ENGLAND

FROM THE EARLIEST TIMES TO THE YEAR 1885

BY
STEPHEN DOWELL

ASSISTANT SOLICITOR OF INLAND REVENUE

VOL. III.

DIRECT TAXES AND STAMP DUTIES

SECOND EDITION, REVISED AND ALTERED

LONDON
LONGMANS, GREEN, AND CO.
AND NEW YORK: 15 EAST 16th STREET
1888

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CHAPTER I.

GENERAL TAXES—POLL OR CAPITATION TAXES.

THE term poll tax, in the strictest sense, implies a fixed charge on the population of a country at so much per head, such as the *capitatio humana* of the Roman system; but in former times the term was used, in England, to include also a form of tax occasionally used, which was, strictly speaking, a poll only within the limits of each particular subdivision of the tax; the plan being to divide the taxpayers into classes, and charge the individuals comprised in the particular class, per capita, so much a head.

Poll taxes were unknown in England before 1377, when the tax termed the ‘tallage of groats,’ 4*d.* per poll, was imposed. This was followed, in 1379, by a graduated poll tax, for which the tax-payers were classified and charged according to their rank, condition in life, and property; and, in 1380, by the poll tax famous as the immediate cause of the outbreak of the Peasant Revolt, usually known as Wat the Tyler’s insurrection.

Subsequently to 1380, poll taxes were used as a method of obtaining revenue from aliens, who could not be reached by the ordinary fifteenths and tenths and subsidies. One such poll was imposed in 1439;

another, in 1442. In 1453 an annual tax of this description was granted, for life, to king Henry VI. ; but, except on very special occasions, this form of taxation was not used as a general tax.

A general poll tax, imposed in 1513,⁴ Henry VIII., is remarkable for a heading having reference to wages, which were taken as one of the measures of capability. There is no record of any opposition to the tax ; but this may be due to that laxity in the collection of taxes for which Tudor times are remarkable. The actual yield fell short of a third of the expected 160,000*l*.

In 1641 another general poll tax was imposed, for the payment of the arrears due to the army, and other debts of the nation. This was upon a revised scheme ; and it produced about 400,000*l*.

After the Restoration, poll taxes were used on several occasions during the reign of Charles II., but they were always unpopular, more particularly that of 1666-67, against which there were many complaints.

Subsequently, after the Revolution they were freely used in the war with France, sometimes in the form of a single poll, meaning that one payment was required, and sometimes in the form of a quarterly poll. A quarterly poll in 1692 produced 580,000*l*.,¹ an amount exceeding by about 300,000*l*. the yield of a single poll. This was due to alterations made in the heads of charge. Titles were taxed at a higher rate. The money qualification was extended ; and

¹ Return, Pub. Inc. and Expend. Part ii. p. 417.

more particularly, a charge on 'persons worth 300*l.* in estate real or personal,' which had been limited, under the single poll, to tradesmen, shopkeepers, and vintners, was extended to all persons having that money qualification.

In 1697, 612,912*l.* was raised by another tax of the same class, but termed, in contradistinction to the single and quarterly polls, the capitation tax. This tax was wider in its scope than the preceding polls, and included a weekly tax—1*d.* per week upon all persons not receiving alms; while servants receiving as wages 4*l.* per annum or more were charged, by reference to their wages, at different rates in the £, as they received from 4*l.* to 8*l.*, or from 8*l.* to 16*l.*

In 1698 a quarterly poll produced 321,397*l.* The plan was as follows: All persons except the poor, including such persons as were not worth 50*l.*, were charged 1*s.* quarterly. All persons worth 300*l.*, reputed gentlemen, 1*l.* Tradesmen, shopkeepers, vintners, &c., 10*s.* Persons chargeable with finding a horse for the militia, for each horse, 1*l.* Persons keeping a coach and horses, who did not contribute a horse to the militia, 1*l.* Persons keeping a hackney or stage coach, for each horse, 1*l.* 5*s.* Peers of the realm, spiritual or temporal, 1*l.* Attorneys, proctors, and other officers of the civil and ecclesiastical courts, 1*l.* Clergymen, preachers, and teachers of any kind enjoying 80*l.* per annum, 1*l.* All non-jurors were charged a double tax.

This poll was considered to be more equal in its incidence than former polls, more particularly in

the multiplication of the charge according to the number of horses found for the militia. But, notwithstanding this improvement, this tax, as every poll ever imposed in England, was extremely unpopular. No poll ever produced anything like the amount reasonably expected. The country gentlemen declined to squeeze pennies from the poor. Taking the returns for the hearth-money as the only data available at that time for calculating the probable population of the country, Davenant computed that there were in England, 1,300,000 houses, of which 500,000 were cottages falling within the exemptions contained in the poll tax Act. Allowing to each of the 800,000 families within the limits of taxation seven persons each, this would give 5,600,000 taxable heads. Of these he assumed a third to be within the charge of 4s., the rate for the common people, which would give 373,333*l*. Eighty thousand gentlemen, at 4*l*. per head, would give 320,000*l*. The charge for tradesmen, shopkeepers, and vintners would produce 80,000*l*., and the total—allowing 26,667*l*. for other persons charged—would be 800,000*l*. But in fact the produce of a poll was not much more than half that amount. ‘When a tax,’ he adds, ‘yields no more than half what in reason might be expected from it, we plainly see that it grates upon all sorts of people; and such ways and means of raising money should be rarely made use of by any government.’¹

The poll tax of 1698 was the last; but though no general tax of the kind was subsequently imposed, it

¹ Essay upon Ways and Means. Works, i. 29.

is interesting to note the reproduction or modification of several of the heads of charge in the last poll tax Act, to be found subsequently in Pitt's taxes on shopkeepers and on persons keeping saddle horses ; Pelham's tax on persons keeping coaches or carriages ; the taxes on hackney coaches and stage coaches ; and the annual license duties on attorneys and proctors.

CHAPTER II.

TAXES ON SHOPKEEPERS.

UNDER the system of taxation used in England during the middle ages, consisting of grants of fractional parts of moveables, persons of the trading class were charged in respect of their stock in trade on the assessed value thereof, and were required to pay a tenth, or other fractional part, according to the amount of the particular grant. The schedules of assessment for the borough of Colchester to the 7th of 1295 and the 15th of 1301 show that all the local tradesmen were taxed, not only in respect of their money in hand, silver and mazer cups, silver spoons, store of food and cows and sheep, but also in respect of their stock in trade: the sea-coal dealer, in respect of his 30 quarters of coal; the tanner, in respect of his leather, bark, and utensils for his tannery; the glove-maker, for his white leather and gloves; the shoemaker, for his leather and shoes, &c. &c.

Under the Tudor subsidies, this plan of taxing money and stock of merchandise in respect of the capital value was continued. A full subsidy, as it was termed, was 4*s.* in the pound on the annual value of land, and 2*s.* 8*d.* in the pound on moveables. And all who had to pay in respect of their moveables—‘all

persons, fraternities, guilds, corporations, mysteries, brotherhoods, and commonalties'—were charged 'in respect of every pound, as well in coin, as the value of every pound that they had of their own in plate, stock of merchandise, corn and grain, household stuff and all other goods moveable, and of all sums of money due to them; a deduction being allowed of such sums of money as they really owed.'

Subsequently, under the commonwealth assessments, and the property tax of William III., known as the land tax, personal property was charged, not, as theretofore, on the capital value, but by reference to an assumed annual value calculated at 6 per cent. on the capital value; but this kind of property, though chargeable under the Land Tax Acts, in practice, slipped almost entirely out of assessment, and it became the common observation of all who directed their attention to the subject of taxation in England, that the trading class, though increasing continually in wealth and ability to pay taxes, bore no fair share of the burden of taxation.

In these circumstances, when increased taxation was required in the Seven Years' War, it was suggested, in 1759, that a special tax should be imposed upon shops. Such a tax, it was acknowledged, should, if possible, be proportioned to the capabilities of the shopkeeper, or, in other words, to the extent of the trade carried on in the shop. But no plan for carrying out this principle could be devised that did not involve such an inquisition as would have been altogether insupportable in a free country, and

therefore the proposed tax was made the same on all shops.

The objection to a fixed sum for all shops irrespective of the value of the business done is obvious. It tends to annihilate the smaller businesses, and create a monopoly in the hands of the richer traders. The force of this objection was allowed, and the proposed tax was abandoned by Legge, who was then chancellor of the exchequer.

In 1785, when Pitt revived the project of a shop tax, adopting the principle of North's tax on inhabited houses, he proposed a tax on shops proportioned to the annual value of the house. A tax so imposed would, he thought, eventually be recouped to the shopkeeper by his customers, and he regarded the shop tax as an extension of a principle he had intended, originally, to apply to most, if not all, the traders in exciseable commodities, in imposing the trade licenses tax in the previous year, though eventually the intention was not carried into effect.

Every building or place used as a shop only, and every house or building any part of which was used as a shop publicly kept open for carrying on any trade, or for selling any goods, wares or merchandise by retail, was charged by reference to the yearly rent or value of the premises as follows:—5*l.* to 10*l.*, 6*d.* in the pound; from 10*l.* to 15*l.*, 1*s.*; from 15*l.* to 20*l.*, 1*s.* 6*d.*; from 20*l.* to 25*l.*, 1*s.* 9*d.*; from 25*l.* upwards, 2*s.* This tax was additional to that on inhabited houses; and an inhabited house, partly used as a shop, was to be charged on the assessment for

the house tax ; while any building not chargeable to the house tax was to be assessed at the full yearly rent or value. Warehouses being distinct and separate buildings were not to be charged ; and bakers' shops were specially exempted. The plan for the assessment and collection of the tax was similar to that for the tax on inhabited houses.¹

The hawkers and pedlars, already charged with a trade license tax as an equivalent for the taxes on houses, to which they contributed nothing, were now subjected to an increase of duty so heavy as almost to annihilate the trade.

It was estimated that the tax would produce 120,000*l.* per annum ; but the actual yield fell far short of that amount.

The shopkeepers in the metropolis, who had strenuously opposed the tax, stating that it was unjust in principle and would be peculiarly oppressive in its operation upon them, when, by experience, they found their fears realised, prevailed upon the members for London and Westminster to move in the house of commons in the next session for a repeal of the tax. The motion was rejected by a considerable majority of votes ; but subsequently the duties were reduced for all shops under the annual value of 30*l.*, the new rates being 4*d.*, 8*d.*, 1*s.*, 1*s.* 3*d.*, and 1*s.* 9*d.* in lieu of 6*d.*, 1*s.*, 1*s.* 6*d.*, 1*s.* 9*d.*, and 2*s.*, a rate which was only retained for shops worth 30*l.* per annum and upwards.²

These alterations did not satisfy the London shop-

¹ 25 Geo. III. c. 30.

² 26 Geo. III. c. 9.

keepers, and in 1787 they prevailed upon Fox to take up their case. On bringing forward a motion for the repeal of the tax, Fox observed that he had never been forward in opposing taxes, because he thought it the duty, in general, of members of parliament to support government in the arduous and invidious measures of finance: his opposition to this particular tax was due to the fact that, after a fair trial, it was found to be oppressive and unjust. The practical impossibility of shifting the incidence of the tax from the shoulders of the shopkeeper proved the tax to be a direct tax, in lieu of, as intended by Pitt, an indirect tax pressing eventually upon the customers of the shopkeeper. In answer, Pitt still maintained that the tax did not fall upon the shopkeepers, but upon the consumers of articles sold by them, some of which every particular shopkeeper would raise in price in order to recoup himself for the payment to the exchequer. On this occasion the motion for the repeal of the tax was rejected by 183 votes to 147.

Prolonged experience of the practical working of the tax proved the necessity, should the tax be retained, of some alteration in the principle of charge; for annual value is an unfair test as applied to shops of various kinds, inasmuch as some shopkeepers require more showy and expensive business premises than others. When this unfairness of the tax became evident, the opposition increased in numbers and in strength day by day. Meetings were called, associations formed, committees appointed, reports framed, and petitions presented, and in 1788 Fox again moved

in the House for the repeal of the tax. But again, curiously enough, Pitt refused to be convinced, insisting on his view that the tax was in effect paid by the consumer, as the shopkeeper certainly charged it, in common with all his other expenses, upon the retail sale of some one or other of the articles in which he dealt. The votes, on a division, were, for the repeal, 98 ; against it, 141.

In 1789, Fox renewed the attack, and was successful. Pitt stated, indeed, that he had heard nothing in argument that changed his opinion regarding the incidence of the tax, but acknowledged that he found his opinion contradicted by the positive assertions of those who had tried the effect of the tax during three years. He would, therefore, no longer oppose to the unanimous expression of their opinion any opinions in his own mind founded on theory. The tax was repealed from April 5, 1789,¹ at a loss to the exchequer of about 56,000*l.* a year ; and on the motion of Mr. Dempster, the hawkers and pedlars were relieved from the additional duties imposed upon their trade in 1785.

¹ 29 Geo. III. c. 9.

CHAPTER III.

TAXES ON PARTICULAR PROFESSIONS AND BUSINESSES.

1. Attorneys and Solicitors, Proctors, Conveyancers, and Special Pleaders.—2. Note Bankers.—3. Auctioneers.—4. Appraisers.—5. House Agents.—6. Pawnbrokers.—7. Hawkers and Pedlars.—8. Persons providing the means of locomotion.

1. *Attorneys and Solicitors, Proctors, Conveyancers, and Special Pleaders.*

A TAX on the legal profession imposed, by Pitt, in 1785, the same year as the taxes on shops and pawnbrokers, formed one of the annual license taxes he was at this date endeavouring to introduce into our fiscal system.

The tax was collected by means of a certificate of qualification, in the same manner as the tax on sporting qualifications of the previous year. Every solicitor, attorney, notary, proctor, agent, or procurator was required to take out annually a certificate of his admission, enrolment, or register. And this document was charged with a stamp duty of 5*l.* for residents in London and the environs and Edinburgh ; and 3*l.* for residents elsewhere in Great Britain.¹

The tax produced, in 1792, 18,943*l.* As part of the general increase in the stamp duties planned by

¹ 25 Geo. III. c. 80.

Addington in 1804 and carried into effect by Pitt on his return to office in that year, the rates were doubled for all practitioners of three years' or longer standing, making them 10*l.* in London and Edinburgh, and 6*l.* for country practitioners. Under three years' standing, the old or half-rates continued payable. At the same time, the stamp duties on the articles of clerkship necessary as the first step to admission to practise were raised to 110*l.* for practitioners in the courts of Westminster, and 55*l.* for practitioners in other courts, and the duty on admission to practice, to 20*l.*

By the same Act all conveyancers, special pleaders, and draughtsmen in equity, below the bar, were also required to take out an annual certificate chargeable, for residents in London and the environs and Edinburgh, with 10*l.*, and for residents elsewhere with 6*l.* duty.¹ No allowance was made for the younger members of this branch of the profession.

In 1814 these taxes produced 47,992*l.*; and in 1815, 58,856*l.*

In this year they were again involved in a general increase of the stamp duties by Vansittart; when the rates were raised to 12*l.* for London and Edinburgh, and 8*l.* for country practitioners, with half-rates for practitioners under three years' standing. The stamp duties on articles of clerkship were now raised to 120*l.* for town and 60*l.* for the country, and the duty on admission to practice to 25*l.*

The rates for conveyancers, special pleaders, and equity draughtsmen were also raised to 12*l.* and 8*l.*

¹ 44 Geo. III. c. 98.

In 1842, when Peel, in lieu of imposing the income tax in Ireland, raised the stamp duties to amounts similar to the stamp duties in Great Britain, the taxes now under consideration became payable in Ireland at the same rates as in Great Britain, practitioners in Dublin ranging with those in London and Edinburgh.

In 1851 these taxes produced in the United Kingdom 121,262*l.* ; viz. for England, 92,388*l.* ; Scotland, 13,050*l.* ; and Ireland, 15,824*l.* It was now felt that the time had arrived for some reduction of the taxation to which solicitors were subjected. They desired a total remission of the annual tax, leaving the tax on the articles of clerkship untouched. But Gladstone divided, in 1853, the remission of about 50,000*l.* per annum he then proposed, between the annual tax and that on the articles ; reducing the first for London, Edinburgh, and Dublin to 9*l.*, and for country practitioners to 6*l.*, with half-rates for the first three years after admission, and the 120*l.* on the articles of clerkship, to 80*l.* At the same time the tax on conveyancers, special pleaders, and equity draughtsmen was reduced to 9*l.* for London, Edinburgh, and Dublin, and 6*l.* elsewhere ; and, in 1870, when the taxes were reimposed in ‘the Stamp Act 1870,’ the advantage of half-rates for the first three years was extended to this branch of the profession.¹

The tax produced in 1879, from solicitors, numbering in England 12,271 ; in Scotland 2,054 ; in Ireland 1,196 ; in the United Kingdom 15,521, 101,147*l.*, showing an increase of 1,748*l.* on the pre-

¹ 33 & 34 Vict. c. 97, schedule, sub tit. certificate.

vious year. Only 35 conveyancers' certificates were taken out, for which 282*l.* was paid.

For 1881, 15,844 certificates, producing 103,978*l.*, were taken out by solicitors; and 30, producing 237*l.*, by conveyancers. In 1883, the numbers and produce were 16,429 and 43, and 107,602*l.* and 318*l.*; in 1884-5, 17,183 and 21, and 111,714*l.* and 162*l.*

No annual tax is required for practice at the bar. The stamp duty on admission as a member of one of the inns of court is 25*l.*, and that on call to the bar 50*l.*

2. *Note Bankers.*

‘We at the Bank of England,’ said a late governor, mr. Weguelin, in evidence before the committee of 1857, ‘have always considered that the proper functions of a banker were to keep the spare cash of his customer, such cash as his customer required for his daily expenditure, for the sudden demands of his business, and any accidental accumulation which might happen before his customer had occasion to invest it.’ For this, the ordinary business of a banker, no revenue license is required. The tax on bankers has reference only to those who issue bank-notes, a bank-note being a promissory note payable to bearer on demand and intended to circulate as money. It was first imposed in 1808. At that date, the right of issue remained limited, under a series of enactments commencing in 1708, fourteen years after the first establishment of the Bank of England, to banks consisting of six or a less number of partners, and in

fact, was exercised solely by country bankers. For though goldsmiths' notes, as the notes of private bankers in London were termed from the business carried on by the original bankers, were issued for several years after the establishment of the Bank, in the event they failed to stand against Bank of England notes.

The duty was 20*l.* for an annual license. A separate license was required for every town or place where bank-notes were issued; but bankers with branch banks or agents employed for issuing notes at several places, established before the Act, were allowed to combine all such places of business in a single license.

In 1810 the tax produced, in England, 16,560*l.*, and in Scotland 760*l.*; and in 1815 the duty was raised to 30*l.*, and the tax was extended to Ireland.

When the mischief produced by the bankruptcies of the country banks in 1825 led to the legalisation, in 1826, of *joint-stock banks of issue* beyond a radius of sixty five miles from London, the joint-stock banks were required to take out annual licenses for every place where they issued bank-notes, up to the number of four, all places in excess of four to be inserted in and covered by the fourth license.¹

In 1836 and 1837, the overtrading carried on in this country and in the United States caused a rapid increase in the number of joint-stock banks, which rose, for England and Wales, from 55, the number for 1834-5, to 100 for 1835-6. The yield of the

¹ 7 Geo. IV, c. 46.

license tax in the United Kingdom, which had been 25,200*l.* in 1834, increased to 29,160*l.* in 1836, and reached 41,280*l.* in 1837.

The amount of notes and other substitutes for money now afloat led to an alteration of our banking system; and by Peel's Bank Charter Act,¹ in 1844, the right of issue was limited to the existing banks of issue, and provisions were enacted aiming at the gradual extinction of the issues of private banks.

In 1845 the yield was:—for England, 19,080*l.*; Scotland, 2,820*l.*; and Ireland, 930*l.* In 1883 the yield for the United Kingdom was 36,090*l.*, being a decrease of 900*l.* as compared with that for 1882. The number of licenses taken out was, in England, 635; in Scotland, 548; and in Ireland, 20; in all, 1,203. In 1884–5 the yield was 37,200*l.* from 1,240 licenses.

3. *Auctioneers.*

In 1777, when North imposed the tax on property sold at auctions, every auctioneer was required to take out an annual license, and was enlisted as a collector of the tax. For this license he paid a small duty, amounting only to a registration fee. But a duty of 5*l.* imposed by Robinson upon the license in 1825,² yielded, in 1827, 18,000*l.* of revenue, and, raised in 1840, by Baring's 5 per cent., to 5*l.* 5*s.*, yielded, in 1844, 22,000*l.*

In 1845, when Peel abolished the tax on auctions, he retained the license for auctioneers, raising the

¹ 7 & 8 Vict. c. 32.

² 6 Geo. IV. c. 81.

price to 10*l.*, by way of composition for the licenses which hitherto auctioneers had been required to take out if they sold exciseable articles—spirits, wine, beer, &c., or plate for other persons.

The 10*l.* tax produced in 1846, when it had come into full operation, 40,000*l.*; and in 1864 nearly 48,000*l.*

The composition of 1845, made for the convenience and at the request of the auctioneers, and intended to cover only business done in the ordinary course of an auctioneer's occupation, was used as an advantage in trade by auctioneers who, under cover of their auctioneer's license, carried on, for themselves or for others, practically, the business of dealers in spirits, wine, and beer. This abuse was stopped in 1864, when the authority conferred by the auctioneer's license was restricted, as regards the sale of articles for which an excise license is required, to sales by auction on premises for which the owner of the goods holds the proper excise license or licenses, and sales by auction by sample, of goods belonging to a person licensed for premises in the town where they are sold. But the commissioners of inland revenue were allowed, in their discretion, to sanction sales by auction, without any excise license, of excisable liquors the property of a private person and not sold for profit or by way of trade.

In 1866 this tax, with those on appraisers and house agents, produced 56,580*l.*; in 1878, 78,470*l.*; in 1881, 81,506*l.*; in 1883, 80,652*l.*; and in 1884–5, 80,734*l.*

No license is required for the sale of fish by auction upon the sea-shore where they are first landed.¹

A licensed auctioneer may, under the authority of his auctioneer's license, act as an appraiser and as a house agent.

4. *Appraisers.*

An annual license for appraisers was first created in 1806, by the administration termed 'All the Talents,' with a view to secure the payment of their new duty on appraisements.

Every person exercising the calling or occupation of an appraiser, and every person who, for fee or reward, made any appraisement or valuation chargeable with stamp duty, was required to take out a license, costing 5s., reduce to writing the terms of every appraisement, and within fourteen days deliver to his employer a written appraisement duly stamped. And the employer was prohibited from taking or paying for an unstamped appraisement.

The duty, doubled in 1815, yielded in 1828, the first year for which an account can be rendered, 1,794*l.* 10*s.*, viz. 1,748*l.* for England, and 46*l.* 10*s.* for Scotland.

In 1842, Peel's assimilation of the stamp duties in Great Britain and Ireland involved the extension of this tax to Ireland,² and in 1844 the tax produced, in the United Kingdom, 2,166*l.*—viz. for England, 2,092*l.*; Scotland, 52*l.*; and Ireland, 22*l.*

¹ 33 & 34 Vict. c. 32, s. 5.

² 5 & 6 Vict. c. 82; 8 & 9, c. 76.

In 1845, the duty was raised to 2*l.*, and at this rate the tax produced in 1846, 5,100*l.*; in 1861, 5,584*l.*; in 1862, 7,530*l.*; and in 1866, 7,521*l.*, forming, with the yield of the tax on auctioneers, 56,580*l.*

The yield is now included in account with that of the tax on auctioneers.

The appraiser's license is a personal as opposed to a house or shop license. It covers the business of a house agent. Conversely, a house agent's license covers the business of an appraiser. An auctioneer's license covers the business of an appraiser.¹

5. *Furnished-House Agents.*

House agents were first required to take out an annual license, in 1861, to secure a new stamp duty on agreements for letting furnished dwelling-houses for less than a year. These transactions had, hitherto, been liable to an excessive duty which, as usual where such a duty is imposed upon a transaction of a fugitive character, was seldom paid. They were now charged with a small duty, with permission to use an adhesive stamp; and in order to secure the use of stamps, all agents for the sale or letting of *furnished* houses were required to take out an annual license, so as to keep them under the view of the revenue department, and were made responsible for the use of the proper stamps and the due cancellation thereof.²

The obligation to take out a license does not apply to transactions relating to houses not exceeding 25*l.*

¹ 8 & 9 Vict. c. 76, s. 1.

² 24 & 25 Vict. c. 21.

of annual value. The license costs 2*l.*, and covers the business of an appraiser, and the yield is included, in the revenue accounts, with that of the taxes on auctioneers and appraisers.

6. *Pawnbrokers.*

This was one of the annual trade license taxes introduced into our fiscal system by Pitt. In 1784 he had imposed license duties on the various traders subject to the laws of excise. In 1785 he carried the principle further and imposed a tax on shops, and also annual duties on all persons in Great Britain carrying on the business of a pawnbroker, at the rate of 10*l.* for residents in London and the environs, and 5*l.* for residents elsewhere. A separate license was required for every shop.¹ The yield in 1800, the first year for which an account can be given, was 4,372*l.*

In 1815, the rates were raised to 15*l.* and 7*l.* 10*s.* This doubled the yield, which increased from 5,000*l.* in 1815 to over 10,000*l.* in 1822.

As part of Peel's measure in 1842 for assimilating the stamp duties in Ireland to those in Great Britain, pawnbrokers in Ireland were required to take out licenses charged with the same duties as those payable in Great Britain, the pawnbrokers in Dublin being placed on the same footing as those in London. But the higher rate, 15*l.*, proving an excessive tax in Dublin, was reduced, in 1854, to 7*l.* 10*s.*

¹ 25 Geo. III. c. 48.

Attempts were made to evade the tax and the police regulations regarding pawnbrokers, by persons carrying on business in a low class of shops. In these shops goods were received and money was advanced for them as for a purchase, the goods being subsequently repurchased, and the poorer classes obtained loans at an exorbitant rate of interest. In June, 1856, such shops were brought within the scope of the tax and the Acts relating to pawnbrokers by an enactment to the effect that—every person who should keep a house or shop for the purchase or sale of goods or for taking in goods by way of security for money advanced thereon, and should purchase, or receive, or take in any goods and pay or advance or lend thereon any sum of money not exceeding 10*l.*, under any agreement or understanding, express or implied, or which from the nature or character of the dealing might reasonably be inferred, that the goods might be afterwards redeemed or repurchased on any terms whatever, should be considered to be a pawnbroker.¹

In 1872 an Act was passed to consolidate and amend the law relating to pawnbrokers in Great Britain, termed the ‘Pawnbrokers’ Act, 1872.’² The higher rate for the London pawnbrokers was repealed, and the tax was imposed at the uniform rate of 7*l.* 10*s.* for every pawnbroker’s shop in Great Britain. A magistrate’s certificate is now required to be produced before the grant of a revenue license to any pawnbroker not licensed before 1872, much in

¹ 19 & 20 Vict. c. 27.

² 35 & 36 Vict. c. 93.

the same way as in the case of retailers of spirits, wine or beer, and hawkers, where the trader is subjected to regulations of police as well as regulations for revenue. The Act does not apply to loans of money over 10*l.* The licenses determine on July 31 in the year.

The number of licenses taken out and the produce of the tax in 1878 were as follows:—Licenses, England, 3,425; Scotland, 389; Ireland, 553; United Kingdom, 4,367. Amount of duty charged, 32,753*l.* In 1881, 4,450 licenses in the United Kingdom yielded 33,375*l.*; in 1883, 4,607 licenses yielded 34,553*l.*; and, in 1884–5, 4,712 licenses yielded 35,340*l.*

7. *Hawkers and Pedlars.*

Traders on the move—hawkers, pedlars, and petty chapmen and other persons trading in a particular manner defined by the legislature, have been subjected to taxation not so much with a view to the revenue to be derived from the licenses for their trade, as in the interests of the local shopkeeper, and in consideration of their immunity, as itinerant traders, from payment of local rates and house tax. Indeed, the tax on their licenses may be regarded as forming, in effect, an addendum to the house tax.

In former times, when towns were few and far apart, and not many villages included any shop of importance, the itinerant vendor of goods was a useful, and even necessary, member of the community. But from the opportunities for thieving afforded by his business, he was always regarded with suspicion;

while such was the rapacity of his transactions, that the old dictionaries derive the term 'hawker' from his 'hawking, as it were, at his prey,' instead of from the cry 'hock,' meaning vendor by outcry.

The pedlar, or pedler, as it was formerly spelt, derived his name from the small character of his peddling transactions :—

What? dost thou not knowe that every pedler
In all kinde of trifles must be a medlar?
Specially in women's tryflinges.
Those use we cheafly above all things.
Gloves, pynnes, combs, glasses unspotted,
Pomanders, hookes, and lasses knotted,
Broches, rynges, and all manner of bedes,
Laces, round and flat, for women's hedes.
Medyls, thred, thimbell, shers, and all such knackes.

Such is the list of a pedlar's wares about the year 1540, given in the play of 'The four Ps—Palmer, Pardoner, Poticary and Pedlar.' The petty chapman, or cheapman, was a class of smaller trader than the pedlar.

The first licenses required for any of the class of persons before mentioned were under an Act of 1552, which prohibited any tinker, pedlar, or petty chapman from wandering about from the town where he dwelleth, or exercising the trade of a tinker, unless licensed for the purpose by two justices of the peace.¹

Two years subsequently, an Act was passed with a view to prevent the further decay of towns, impoverished by the emigration of the inhabitants into the country—that outburst of the urban population which

¹ 5 & 6 Edw. VI. c. 21, rep. 1 Jac. I. c. 25.

took place when town walls and town guards were no longer necessary for the security of life and property. By this Act the sale of woollen cloth, linen cloth, haberdashery wares, grocery wares, and mercery wares by retail in any city, borough, town corporate, or market town, was expressly prohibited to out-dwellers in the country, 'except it be in open fairs.' Sales by wholesale were, however, allowed : and everyone might sell, or cause to be sold, by retail or otherwise, woollen or linen cloth of their own making.¹ These provisions protected the shopkeepers in towns against competition by hawkers from a distance as well as against their neighbours living outside the town. But in those days the principal business of the hawker and pedlar was done from house to house in the country, where they sold silks, velvets, ribbons, lace, gloves, &c., many of them smuggled goods.

The local shopkeeper always regarded the hawker with jealousy, as an interloper favoured in his competition with the local traders by his non-liability to taxation, and this feeling of jealousy increased when Montague's house tax was imposed in 1696, which touched the resident, but not the itinerant, trader.

In these circumstances, in 1697 a tax was imposed upon : 'Every hawker, pedlar, petty chapman, or any other *trading person going from town to town or to other men's houses* within England or Wales, carrying to sell or exposing to sale any goods, wares or merchandise,' who was required to take out an annual license,

¹ 1 Phil. & Mar. c. 7.

costing 4*l.*, with an additional 4*l.* for every beast bearing or drawing burden used in his travelling business. But acts of parliament, forms of prayer, proclamations, gazettes, licensed almanacks or other papers printed by authority ; fish, fruit, or victuals ; goods or wares made by the vendor himself ; and goods sold in any public mart, market, or fair, were allowed to be sold without any license. And itinerant tinkers, coopers, glaziers, plumbers, harness-menders, or other persons usually trading in mending kettles, tubs, household goods, or harness were exempted. The tax, at first granted for a year, was subsequently made perpetual.¹

A practice soon prevailed of *lending licenses* for use. The licensed hawker himself hawked, and if discovered, stated that he had left his license elsewhere ; while the borrower of the license was able to produce the license lent to him. This fraud led to an enactment, in 1704, which required every hawker, when trading, to have his license with him, and, where a license was lent or hired, imposed penalties on the person using the license and the licensed hawker.²

At this date wholesale traders in the woollen and linen manufactures were, ‘ for want of the convenience of water carriage, obliged to send their goods, when manufactured, by horses and otherwise to the public markets, fairs and other places.’ Doubts arose whether licenses were not required in respect of the

¹ 8 & 9 Will. III. c. 25 ; 9 & 10, c. 27 ; 12 & 13 c. 11, s. 11 ; 3 & 4 Anne, c. 4 ; 5, c. 19 ; 6, c. 5 ; 7, c. 7.

² 3 & 4 Anne, c. 4, ss. 4, 12.

trading of the persons going with the goods, which were eventually set at rest by the special exemption of all persons trading in the woollen or linen manufactures, and those employed under them selling the same by wholesale only.

The penalty for hawking without a license, when recovered, went, in equal moieties, to the poor of the parish where the offender was discovered, and the informer. In their eager pursuit of this reward, informers prosecuted and molested the makers and traders in English bone lace, a manufacture which employed many thousands of poor people. These persons traded by wholesale, but the informers pretended that they ought to have licenses as hawkers. Their proceedings led to a special exemption of all makers of and traders in English bone lace, their children, apprentices, servants or agents selling by wholesale; who were allowed to go from house to house, or shop to shop, to any of their customers who buy to sell again without any liability to license duty as hawkers.¹

In 1785, when the shop tax was imposed by Pitt, the price of a license was doubled, making it 8*l.*; with an additional 8*l.* for every beast of burden used in travelling. The hawker was prohibited from selling his goods by auction in any town, parish, or place where he was not a householder or had his usual abode, or, except as aforesaid, in any city or market town or within two miles thereof, except in any public mart, market or fair, or in any county or city or town

¹ 4 Geo. I. c. 7, 1717.

being a county of itself, in case the justices at quarter sessions should have made an order to the contrary. And the exemption in favour of wholesale traders in manufactures of woollen and linen goods and English bone lace, their children, apprentices, servants or agents selling by wholesale, was extended to *wholesale traders* in silk, cotton, and mixed goods, and any of the goods, wares, or manufactures of Great Britain.¹

This additional taxation considerably reduced the number of licensed hawkers—indeed, almost annihilated the trade; which revived, however, on the repeal of the additional duties, with the shop tax, in 1789.

At this date the hawker bore a bad character for dealings in contraband. With a view to improve the class of persons licensed, every person on application for a license was required to produce a certificate of character signed by a clergyman officiating for the parish or place where he had his usual residence, and by two reputable inhabitants thereof. Every hawker was required to have the words ‘Licensed Hawker’ placed on every pack, vehicle, or conveyance he carried, and *every room or shop in which he exposed his goods to sale*. And any sale of smuggled, contraband, or prohibited goods involved the forfeiture of his license.²

The yield in England, in 1792, was about 6,000*l*.

The number of hawkers and pedlars increased during the Great War. In 1810 the special commission which had hitherto been entrusted with the ad-

¹ 25 Geo. III. c. 78.

² 29 Geo. III. c. 26.

ministration of the tax was abolished. The tax was transferred to the management of the commissioners of hackney coaches, and the law on the subject was consolidated in the Act, 50 Geo. III. c. 41, which has since been styled the General Hawkers' Act.

In 1815 the yield in England was 21,180*l*. It continued to increase, until 1831, when the tax was transferred to the commissioners of stamps, and the yield dropped from 34,800*l*. to 28,500*l*. This impaired condition of the tax continued until 1849, when the board of stamps and taxes was consolidated with the board of excise. Under the consolidated 'board of inland revenue' thus formed, the yield revived, rising at once from 28,100*l*. to 35,400*l*, and, afterwards, continuing to increase.

Meanwhile, in 1835, the duties on licenses to Scotland. hawkers in Scotland had been placed under the care of the board of stamps and taxes. These duties, when first imposed in 1815, had been under a special commission consisting of the lord provost and others, with a special code of law, which was kept in force on the transfer of the duties.

The duties in Ireland were first imposed in 1745, Ireland. by an Act similar in its provisions to that which first imposed the tax in England, except that the duties were only 1*l*. for the license and 1*l*. for every horse used. The produce of the tax was specially appropriated to the promotion of English Protestant Schools until 1785. Subsequently the duties were raised to 2*l*. for the license, and 2*l*. for every horse, and in 1815 to 2*l*. 2*s*. for the license, and 2*l*. 2*s*. for every

servant, as well as every horse, used, and, with the duties in England and Scotland, became part of the stamp revenue under the commissioners of inland revenue.

In 1860 the licenses for England and for Scotland were made available for trading throughout Great Britain.

In 1861 two kinds of licenses were established for Great Britain by the creation of a license at a lower rate, viz., 2*l.*, for the class of trader termed FOOT HAWKER, defined as follows: 'Every person trading only on foot, without any horse or beast of burden, and selling at other men's houses only, and not in any house or place in any town to which he may travel.' Permission was now given to a hawker with a 4*l.* license to use one ass or mule, or horse under thirteen hands high, without any further payment. This concession, made chiefly in consequence of petitions from the committee of the Church of England book-hawking union, and other book-hawking societies, led, as might be expected, to considerable difficulties in relation to the height of the animals used. In the next year it was extended so as to allow the use of a single horse irrespective of size.

A class of persons termed 'duffers,' 'packmen,' or 'Scotchmen,' and sometimes 'tallymen,' traders who go rounds with *samples of goods*, and take orders for goods afterwards to be delivered, but who, carrying no goods for immediate sale, were not within the scope of the existing charge, were in 1861 brought within the charge by special enactment, and rendered liable to

duty.¹ These ‘duffers’ were numerous in Cornwall and in the iron districts and large manufacturing towns, where persons keeping a warehouse were in the habit of employing a number of young men to go rounds with samples.

In 1864 the duties for England and Scotland were repealed, and re-enacted in a schedule applicable to Great Britain,² and in 1869 the uniform penalty of 10*l.* was imposed for hawking without a license in any part of the United Kingdom.

The revenue from the foot-hawkers’ licenses, about 30,000*l.* per annum, was collected with considerable difficulty; while representations were frequently made, chiefly by country clergymen, that the tax prevented poor persons, incompetent by reason of sickness or other causes for ordinary employment, from exercising what, in the circumstances, was probably the only honest means of obtaining a livelihood in their power. The unpopularity of the tax on foot hawkers, and the difficulty of collecting it, led to its repeal in 1870. And this class of trader (the foot hawker, selling from door to door and not in any house or shop used for his business in a town to which he may travel) is no longer within the scope of the revenue laws, but is liable to the provisions of the Pedlars’ Act, 1871.³

In 1881 the yield was over 25,000*l.*, and in 1884–5 it was 27,388*l.* This was from 6,932 licenses, of which 6,116 were granted in England, 779 in Scotland, and 37 in Ireland.

¹ 24 & 25 Vict. c. 21, s. 9.

² 27 & 28 Vict. c. 18.

³ 34 & 35 Vict. c. 96, repealing 33 & 34 Vict. c. 72.

In England the subject is principally regulated by the General Hawkers' Act, before mentioned, as amended by subsequent legislation ; in Scotland, by the 55 Geo. III. c. 71, as amended by subsequent legislation ; while, as regards Ireland, the special provisions on the subject are to be found in the 55 Geo. III. c. 19, and these, again, have been amended by subsequent enactments.

The annual licenses terminate on March 31 ; but half-yearly licenses may be obtained, to expire on September 30, or March 31.

In addition to the exemptions before mentioned, there is a special exemption in respect of the hawking of coal.

8. *Persons providing the Means of Locomotion.*

- (1) Persons keeping hackney carriages in the metropolis. (2) Persons keeping stage-coaches. (3) Persons keeping post-horses. (4) The proposed tax on proprietors of canals. (5) The proposed tax on passengers by steamboat. (6) The tax on proprietors of railways, in respect of passengers by railway.

(1) *The Tax on Persons keeping Hackney Coaches, Chariots, and Cabs.*

1694—1870.

The first of these taxes, though imposed for the purposes of imperial, as opposed to local, revenue, was limited in its scope to the metropolis.

Carriages when first used were termed coaches, from the French *coche* ; and those for hire, hackney coaches, from the hackneys or job horses used in drawing them ; hackney or hackenai being an old French term for a hired horse. The use of hackney

coaches in the metropolis commenced about half a century after the first introduction into England of coaches for private use; and in 1625 it was the practice for them to stand for hire at the different inns, ready for call when wanted. During the next ten years they multiplied in number to such an extent as to endanger the passengers in the narrow streets of old London and the suburbs, and delay the cart traffic. This led, in 1634, to the introduction of chairs with porters, termed Sedan chairs, from their original use in that town;¹ in 1635, to an order in council limiting the number of hackney coaches allowed to be used; and, subsequently, to another order to the same effect, and to the establishment of licenses for hackney-coachmen, to be granted by the King's Master of the Horse. 1637.

A system of licensing continued in force down to 1694, when a tax was imposed upon the proprietors of the coaches, the fares were regulated, and the number of coaches to be used was limited, as follows:—

Every driver and keeper of a HACKNEY COACH or coach-horses in London, Westminster, and the suburbs was required to take out a license for twenty-one years, paying for the license, 50*l.* on the grant, and subsequently an annual duty or rent of 4*l.* The fares it is not necessary to give at length. But they were regulated by what, in these days of accurate measurement, when disputed distances of cab fares are

¹ Sir S. Duncombe had a monopoly for fourteen years. King Charles was carried in a sedan to Westminster and back during his trial. They came into general use about 1649.

measured with pedometers and are reduced to questions of yards, may appear remarkably elastic provisions. For instance : the fare of 1*s.* covered a ride from ‘any of the inns of court or thereabouts to any part of St. James’s or the city of Westminster.’ The fare of 1*s.* 6*d.* covered a ride ‘from any of the inns of court or thereabouts to the Tower of London, or Bishopsgate Street, or Aldgate, or thereabouts.’ And ‘the like rates were chargeable from and to any place at the like distances with the places before mentioned.’¹

The number of licenses was limited to 700 ; and in the distribution of them ‘all ancient coachmen formerly licensed, and the widows of ancient coachmen,’ were allowed a right of pre-emption. But the monopoly on these terms was not satisfactory to the ancient coachmen and the widows, already monopolists of long standing ; and the tax did not pass into law without a demonstration of remonstrance on their part, made in the neighbourhood of the houses of parliament, and stated to have been ‘formidable.’

By the Act that imposed this tax, every driver of a stage-coach in England or Wales was required to take out a license, costing 8*l.* and intended to be annual, in which view the Act provided that no license should continue for longer than one year from the date thereof.’ Here, unfortunately, the draughtsman held his hand : he made no provision for the grant of any other licenses. Therefore, when the original licenses

¹ 5 & 6 Will. & Mar. c. 22, s. 7.

expired, the commissioners for the tax found themselves in a position of difficulty. It was still penal, under the Act, to drive a stage-coach without a license; but, on the other hand, no one had power to grant a license. The commissioners, assuming a power, continued to grant licenses and receive money for them, 'in order to enable the stage-coaches to run;' and received parliamentary absolution in the following year, when a declaration that the licenses were void was supplemented by a provision which exonerated any commissioner who might have granted a renewed license 'by reason of the obscurity of the Act.'

In 1715, 800 hackney coaches were allowed, and the rent for future licenses was raised to 5s. per week, payable monthly.¹ In 1770, the number was extended to 1,000.²

No account exists of the yield until 1774, when it was 11,478*l.*, which probably includes the annual rents of 10s. then payable for licenses to hackney-chairmen, as granted by the hackney-coach commissioners.

In 1784, when Pitt imposed the tax upon saddle and carriage horses, he doubled this tax, raising the weekly rent for the licenses to 10s.³; which yielded in 1792, 26,322*l.* In 1802, the limit of number was extended to 1,100.⁴

Down to 1814, the Londoner could only call a 'coach,' to carry four persons inside and a servant

¹ 9 Anne, c. 23, s. 2.

² 11 Geo. III. c. 24.

³ 24 Geo. III. c. 27.

⁴ 42 Geo. III. c. 78.

on the outside ; but in that year HACKNEY CHARIOTS, to carry two inside and a servant outside, were introduced, and two hundred were admitted to license, as part of the 1,100 hackney carriages allowed under the existing law.¹ Such was the utility and convenience of these hackney chariots that, in the next year, the number was doubled, and the number of persons to be carried was extended to three ‘insides,’ thus introducing the ‘Bodkin’ of the ‘diligence,’ and a servant outside. Moreover, permission was given to the commissioners to license such a number as the Treasury ordered of carriages lighter even than the chariot in construction, on two wheels and drawn by a single horse. These cabriolets—from ‘capriole,’ gambols of a goat : *ces voitures sautent beaucoup*—or, more shortly, CABS, were to carry only two persons, and the drivers were to receive two-thirds of the ordinary fare for a hackney coach or chariot.²

The yield in 1815 was 28,932*l*.

In 1831, a system of free trade in hackney carriages in the metropolis was introduced by the Grey administration, who abolished the limit of number from January 5, 1833. The tax was now placed under the management of the commissioners of stamps ; and the price of the annual license was raised to 5*l*., in addition to the weekly duty of 10*s*.³ In 1833, 800 licenses produced a revenue of 45,208*l*., and thenceforth the number of licenses and the yield increased year by year. After an exceptionally high

¹ 54 Geo. III. c. 147.

² 55 Geo. III. c. 159.

³ 1 & 2 Will. IV. c. 22.

yield, in consequence of the Great Exhibition, it stood, in 1852, at 85,682*l*.

In the next year, in conjunction with a reduction of fares by 'Fitzroy's Act'—which introduced that 6*d*. fare for a distance under a mile which, in Leech's picture, the swell hansom-cabman refuses: 'You may want it for your washing, or somethink,'—there was a reduction of duty: for the license, from 5*l*. to 1*l*.; and in the weekly duty, from 10*s*. to 7*s*., or, for vehicles not used on Sunday, 6*s*. The area of charge was extended so as to cover not only, as heretofore, a radius of five miles from the General Post Office, but the whole of the Metropolitan Police District, and much of the business of the administration was transferred from the stamp office to the police authorities.¹

The probable loss to the revenue from the reduction of duty was estimated at 26,000*l*. But the licenses increased in number from 1,356 for 1853, to 2,706 in 1855, 3,296 in 1856, and 5,292 in 1857, yielding 80,028*l*.; and in 1866, the year of the highest yield, 7,160 licenses produced 114,638*l*.

In 1869, when this tax and the taxes relating to stage-coaches and post-horses were repealed by Lowe,² the yield was 106,159*l*.

Hackney carriages are now liable to an annual license duty of 15*s*.³ They are allowed to have armorial bearings on the panels free from tax; and

¹ 16 & 17 Vict. c. 127; and c. 33, Fitzroy's Act.

² From January 1, 1870, 32 & 33 Vict. c. 14, s. 7.

³ 47 & 48 Vict. c. 25, s. 3.

servants employed by a licensed keeper of hackney-carriages to drive the carriages or take care of the horses are not charged as taxable servants.

(2) *The Tax on Persons keeping Stage-Coaches and Caravans.*

1694—1695, 1779—1869.

After the expiration of the short-lived tax imposed, in 1694, upon the drivers of stage-coaches, no attempt was made to revive the tax; but it may be noted that the keeping of a stage-coach, as well as the keeping of a hackney coach, was treated in the Poll-tax Act of 1698 as a measure of liability to the poll of that year; the charge for ‘every person keeping a hackney or stage coach’ being, for each horse, 1*l.* 5*s.*

The stage-coaches of those times, in form half-coach, half-waggon, strong, heavy vehicles suited to the state of the roads, which was abominable, carried as passengers chiefly persons of the lower classes, who had no other means of conveyance. And, therefore, no objections were raised when, on the imposition of the tax on carriages by Pelham, in 1745, stage-coaches were exempted from a tax intended to charge persons of the richer class who kept carriages as part of a domestic establishment. There is no trustworthy record before 1754 of any coach with springs. But we had now commenced to reform our roads, and in that year the Edinburgh stage-coach, ‘for the better accommodation of passengers,’ was altered to

a 'new, genteel, two-end glass coach machine, being upon steel springs, exceeding light and easy; to go in ten days to London in summer, and in twelve in winter, every other Tuesday.'¹ In August in the same year, 'a handsome machine, with steel springs for the ease of the passengers and the conveniency of the country,' was put on the road: it was advertised 'to set off from Chelmsford, every morning at seven o'clock, Sunday excepted, to the Bull Inn, Leadenhall Street, to be there by twelve o'clock. To be performed, if God permits, by Tyrrell and Hughes.'² A coach, started in the same year, to run from Manchester to London, was termed a 'flying coach,' and was advertised to arrive, 'however incredible it may appear,' in London four days and a half after leaving Manchester. Three years after this a coach was started to run from Liverpool to London in three days; and Sheffield and Leeds, following the example of Manchester, set up their 'speedy coaches.'³

When these 'two-end glass coach machines,' 'flying coaches,' and 'speedy coaches' began to roll along the highway with passengers of a better class, persons who paid duty for their private carriages began to complain, and, directing attention to these new stage-coaches carrying four or six persons in the inside and eight or ten on the outside in full enjoyment of a comfortable means of travelling, urged that they should bear a share of the increasing burden of

¹ Advt., Edinburgh Courant.

² Advt., Ipswich Journal.

³ Thrupp, Hist. of Coaches.

taxation.¹ In this view, North, when in the war of American Independence he raised the duty for private four-wheeled carriages from 4*l.* to 5*l.* for every carriage kept, extended the tax to persons keeping stage-coaches, charging them 5*l.* for every stage-coach kept, and thus included stage-coach proprietors in taxation together with private persons keeping coaches for their own use.

But a more serious tax upon this particular class of business was imposed before the termination of the war. This originated in North's tax on travelling by post, which, though first imposed in 1779 only in respect of carriages used as diligences or post-coaches, proving in that form a failure, was extended in the next year so as to include also all four-wheeled carriages of particular descriptions employed as public stage coaches or carriages for the purpose of conveying passengers for hire to and from different places in Great Britain²—viz. coach, berlin, landau, chariot, calash with four wheels, and any other carriage of the same description, the list being the same as that for the tax on four-wheeled carriages, with the exception of 'caravan.' The tax consisted of 5*s.* in respect of an annual license to be taken out by every proprietor of a stage-coach, and a mileage duty of $\frac{1}{2}$ *l.* for every mile travelled.

When taxes on persons providing the means for

¹ The number of machines (as the heavier sort of stage-carriage continued to be termed), diligences, and stage-coaches in Great Britain in 1775 was computed at 400. The number of four-wheeled carriages taxed was 18,600.

² 19 Geo. III. c. 51; 20, c. 51.

travelling were first proposed, Fox had raised strong objections to such taxes, on the ground that they would place an impediment in the way of that free communication between different places which was one of the causes of the prosperous state of the country at the time. But the momentum of the advance in the direction of increased facilities of locomotion was too strong to be stopped by taxation, and, as road reform progressed and competition increased, stage-coaches multiplied in number and improved in form, day by day. The old front boot and hind boot were now framed to the body of the carriage, in the lighter kind of stage-coaches, which began to assume a form resembling that of the coach of our days.

In 1783, the coalition ministry doubled the mileage tax, raising it to 1*d.*; but the tax did not crush the stage-coach proprietors. Far from it. Mr. Palmer, of Bath, now set up his COACH-DILIGENCES, the first of which, leaving Bristol at four o'clock on Monday and arriving in London about ten o'clock on Tuesday morning, outstripped in rapidity of transit, by nearly a whole day, the postboys who still carried the letter-bags on horse-back from post to post. Notwithstanding an enormous difference in the cost, people soon showed a preference for the more rapid means of conveyance, and sent their letters by the diligences, the coachmen braving the penalties for carrying letters by which the post-office monopoly was but inadequately protected.

Pitt wisely availed himself of the opportunity to improve our postal system, and, in supersession of the old postboys, adopted Mr. Palmer's diligences as the

means for conveying the general post—the post-bags or mails, from the French *malles*. The ‘MAIL,’ carrying four inside passengers and three outside passengers, one on the box-seat and two on the front seat—De Quincey’s ‘illustrious quaternion’ and ‘trinity of Pariahs,’ in allusion to the difference in the company inside and out¹—and carrying behind, in solitary security, the guard with his blunderbuss and the mails, attained, before the end of the century, a high degree of excellence. The annual procession of his Majesty’s mails on the king’s birthday was a sight equal, in the smartness of the whole equipment, to the best turnout of the Coaching or Four-in-hand clubs of our day. And this excellence of the mails was reflected in the other coaches of the times.

In 1792, the yield was in Great Britain 62,131*l.*, viz. in England 59,006*l.*, and in Scotland 3,125*l.*

In the difficult task that devolved upon him of imposing additional taxes for the purposes of the great war with France, Pitt was frequently compelled to disregard nice principles of political economy, and was driven to suggestions for increasing the revenue which could be supported only by the argument of necessity and by reference to the capability of the persons taxed to bear the additional weight. The flourishing state of the stage-coach business was due, in the main, to the judicious patronage of the ‘mails’ by the government, who therefore had, it was considered, some right to demand, in a time of necessity, an additional contribution from the thriving proprietors of this favoured business.

¹ The English Mail-Coach.

On these grounds Pitt, in 1797, doubled the mileage, raising it to 2*d.*, and extended the tax to every calash, chaise, chair, or other carriage with less than four wheels used as a stage-coach.¹ The 'mail' with the news of the victory of the Nile, the Derby 'dilly' of the 'Antijacobin,'² and the other coaches of that day, paid double the amount of mileage paid by the mail that carried the news of the victory off Cape St. Vincent.

The coaching trade easily carried the double tax. The whole of the south and south-western roads had been reformed in consequence of the impulse to locomotion in those parts due to the patronage of Brighton by the Prince of Wales. The main roads in other parts of the kingdom showed an improvement only less in degree to that of the roads to Brighton. And the mails that 'flashed along the highway the heart-shaking news of Trafalgar' may be said to have reached, in every appointment, absolute perfection; while many other coaches of the day came not far short of the perfection of the 'mails.'

Meanwhile, in 1804, the mileage had been reimposed at different rates by reference to the number of inside passengers the coach was licensed to carry, as follows:—not more than four, 2*d.*; six, 2½*d.*; eight, 3½*d.*; ten, 4*d.*; more than ten, 5*d.* An annual license

¹ 37 Geo. III. c. 16.

² The *Loves of the Triangles*, April 23, 1798:—

So down thy hill, romantic Ashbourn, glides
The Derby 'dilly,' carrying three Insides.
One in each corner sits, and lolls at ease,
With folded arms, propt back, and outstretched knees;
While the pressed Bodkin, punched and squeezed to death,
Sweats in the midmost place, and scolds, and pants for breath.

was required for every coach, costing 5*s.*, 6*s.*, 7*s.*, 8*s.*, or 9*s.*, according to the number of 'insides' the coach was licensed to carry.

In 1814, the yield was 194,559*l.* In the next year, the last of the war, Vansittart raised the mileage by $\frac{1}{2}d.$ for every coach, irrespective of the number of the passengers, making the five rates— $2\frac{1}{2}d.$, 3*d.*, 4*d.*, $4\frac{1}{2}d.$, and $5\frac{1}{2}d.$, and the license duty, to 10*s.* for every carriage.¹ The yield for the year was 223,608*l.*, of which 12,978*l.* was for Scotland.

One thing alone was wanting to complete the perfection of travelling by coach, and this want was supplied before the termination of the long reign of the king, when a system was introduced of breaking up hard stone into angular pieces, which, uniting together under the pressure of heavy traffic, formed a surface firmer than the round pebbles and carelessly broken stones previously used, and gave, for driving purposes, the perfect road of *Macadam*.

In 1822, difficulties that had arisen regarding the application of the tax to CARAVANS were solved by subjecting to particular mileage rates every vehicle conveying passengers for hire, travelling not more than three miles an hour, as follows:—Without springs, and with one horse, 1*d.*; or 2*d.* if drawn by two horses. With springs, drawn by one horse, $1\frac{1}{2}d.$; drawn by two horses and made for the accommodation of one description of passengers only, not distinguishing between inside and outside passengers, 3*d.*, or $4\frac{1}{2}d.$ if drawn by more than two horses.

¹ 55 Geo. III. c. 185.

Should the caravan exceed, in travelling, the statutory limit of three miles an hour, it became chargeable as a stage-coach.¹

In 1824, the amount of duty received in the London division was as follows:—On stage-coaches. At $2\frac{1}{2}d.$ the mile, 127,886*l.* ; at $3d.$, 69,360*l.* : total 197,246*l.* On caravans: at $1\frac{1}{2}d.$ the mile, 588*l.* ; at $3d.$, 28*l.* : total, 616*l.* The whole amount for the London division was, therefore, 197,862*l.* The produce of the stage-coach and caravan duties in the country was 137,968*l.* ; in Scotland, 21,998*l.* The total yield for Great Britain was, therefore, 357,828*l.*

The highest rate of mileage, which was, it will be remembered, $5\frac{1}{2}d.$, was chargeable for coaches licensed to carry more than ten inside. In order to gain an advantage in taxation, a new sort of stage-carriage was introduced into London about 1829, by Shillibeer, who started the first ‘OMNIBUS’—from the Latin ‘for all,’ as the ‘tandem’ from the Latin ‘at length.’ But this enormous vehicle, which was drawn by three horses abreast and carried twenty-two persons inside, proving too large for use in the streets of London, was soon superseded by a carriage of a smaller size drawn by two horses and carrying only twelve inside.

A more formidable rival to the stage-coach than the new omnibus came into existence in 1830, when, on the new railway, passengers could travel the thirty-six miles from Liverpool to Manchester in an hour and a half. Compared in speed with the railway carriage,

¹ 3 Geo. IV. c. 95.

every 'Tallyho,' 'Highflyer,' 'Comet,' even the mail in all its glory, was but a stage machine of Queen Anne's reign or a modern caravan. A well-known writer on coaching puts, as it were, his 'Patterson' aside, rolls up the map of the road, and exclaims: 'Why, surely Dædalus is come amongst us again.' We were passing from the times of the mail to the times of 'THE RAIL.'

In 1832 lord Althorp repealed the duties on stage-coaches, caravans, and post-horses, and imposed new duties in lieu of them, in conjunction with a tax on the proprietors of railways.

The new duties for stage-carriages were as follows: For every license for a stage-carriage, or a single pair of plates, as it was termed from the plates which the proprietor was required to obtain and affix to the carriage, 5*l.* per annum. For mileage duty, rates varying with the number of passengers, insides and outsides, the carriage was licensed to carry, as follows:—Not more than—four, 1*d.*; six, 1½*d.*; nine, 2*d.*; twelve, 2½*d.*; fifteen, 3*d.*; eighteen, 3½*d.*; twenty-one, 4*d.*; if more than twenty-one, an additional 1½*d.* for every three additional passengers.

A caravan or carrier's vehicle, carrying passengers, was exempted from duty, unless and until the rate of travelling exceeded three miles an hour, a limit which was extended in 1836 to four miles.¹

For several years the yield was over half a million; but after 1837 the influence of the development of the railway system is perceptible in the

¹ 2 & 3 Will. IV. c. 120; 6 & 7, c. 65, s. 7.

returns ; and in 1841 the yield had diminished to less than 314,000*l.*

In 1842 Peel reduced the duty on the licenses from 5*l.* to 3*l.* 3*s.* ; abolished the rates by relation to the number of passengers carried, and reimposed the mileage at the uniform rate of 1½*l.* ;¹ which produced, in 1844, 242,728*l.* During the next twelve years, though omnibuses increased in numbers, the old stage-coaches, one after another, fell off the road, and in 1853 the yield was only 212,659*l.*

In 1855 the mileage was reduced by Cornewall Lewis to 1*d.* ;² and when, in 1863, the proprietors of omnibuses complained of the duty and the competition of the railway companies, Gladstone refused to make any further reduction. The payment required was only one quarter of what the proprietors of public carriages had to pay twenty-five or thirty years ago ; and the adjustment made in 1855 might be considered to be a settlement of the question. With regard to the competition of the railways, he proposed to make an alteration in the tax whereby to correct the unequal manner in which the railway duty as then imposed was found to work.³

Another complaint against the tax arose from the proprietors of stage-carriages in country places, who complained of the carriers carrying passengers :— they professed to travel under four miles the hour ; but it was impossible, it was alleged, to check the rate of travelling, which was often exceeded. The carrier

¹ 5 & 6 Vict. c. 79.

² 18 & 19 Vict. c. 78.

³ Financial Statements, p. 363.

might, it was said, while under observation, crawl along ; but, the corner turned, he increased his pace — ‘thunder’d impetuous on, and smoked along the road.’ On the other hand, it was allowed that the vehicles they used were not of a character to pay the same rate as stage-coaches. In these circumstances Gladstone proposed to establish a lower rate of duty applicable to the smaller stage-carriages and all vehicles, in which passengers were carried for hire, travelling under four miles the hour. The proposed tax on carriers taking passengers was not carried into effect, but a reduction of duty was granted for the smaller stage-carriages, carrying not more than eight persons, for the license, to 10s., and for the mileage, to $\frac{1}{2}l$.¹

In 1866 Gladstone was able to reduce the mileage for all stage-carriages to one farthing ;² and the regret he then expressed that the surplus at his disposal did not enable him to go further, involved a condemnation of the tax which it remained for Lowe to carry into execution, in 1869, when the tax was repealed from January 1, 1870. The yield was then about 49,000*l*.

(3) *The Tax on Persons keeping Post-Horses or keeping Horses to let for Hire.*

1779—1869.

In former times, when the condition of our roads rendered a journey by carriage tedious and, to say the least, uncomfortable, post-horses for riding were very

¹ 26 & 27 Vict. c. 33.

² 29 & 30 Vict. c. 36.

generally used by well-to-do persons, for the purpose of travelling from place to place ; and under an Act of queen Anne, the postmaster-general and deputy postmasters for a long time enjoyed a monopoly of keeping post-horses for the use of persons *riding* post in Great Britain. Posting by carriage was a later development of locomotion in this country. The earlier stage waggons, machines and coaches were hauled along by means of horses kept for the purpose. The gentry, when they travelled, used their own coaches and horses, or horses hired for the journey ; and it was not until the improvement in our roads afforded greater facilities for travelling, that innkeepers on the great roads began to keep studs of horses to meet the demand that arose for relays of horses at intervals along the route. Eventually it was found convenient to have carriages ready for hire for travelling from post to post. These, termed, from their superior quickness of movement, diligences—from the French—or POST-COACHES, were usually in form half-bodied carriages or chaises, from the French for chair ; and travelling by this means had attained, in 1776, such a degree of perfection that, driving along in a POST-CHAISE towards Derby, March 21, Johnson said to Boswell:—‘ Sir, life has not many things better than this.’

Three years subsequently, a tax on persons pro- 1779.
viding the means of travelling post was imposed by North. Every postmaster, innkeeper or other person who let to hire horses for travelling post by the mile or from stage to stage, and every person who, as a

business, let horses for hire, was required to take out a license costing 5*s.*, and to pay, in addition, 1*d.* the mile travelled, for every horse used in travelling post or hired for the day to draw a carriage travelling post.¹

The tax, as at first imposed, proved a failure, and in the next year had to be reformed in connection with the tax on the carriages used. The monopoly of the postmaster-general and deputy postmasters was abolished; and the tax was reimposed as follows:—for horses used as post-horses, 1*d.* the mile; for horses hired for a day or less, distance not ascertained, 1*s.* 6*d.* for the journey.²

1785. In his second year of office, Pitt raised the mileage to 1½*d.*, and the journey duty to 1*s.* 9*d.*³ But the tax proved, as had been predicted by Fox when it was originally proposed, extremely difficult to collect. The innkeepers at whose stables the horses were kept were practically the collectors, and it was notorious that, though the hirers of post-horses almost invariably paid the duty, in the event the sums they paid did not find their way into the exchequer. Pitt, therefore, in 1787, asked the House for powers for the treasury to let the tax to farm; and though, as may be imagined, objections were made to this, as repugnant to the principles of the constitution and to all practice, he obtained, on the ground of the necessity in this particular case, an enactment to the effect proposed. Great Britain was divided into

¹ 19 Geo. III. c. 51.

² 20 Geo. III. c. 51.

³ 25 Geo. III. c. 51.

districts; and in the several districts the tax was let to farm from time to time for short terms of years.

In 1792, the yield was 134,350*l*.

In 1804, the tax was reimposed as follows:—The mileage, at 1½*d*. for horses hired by the mile or stage, or for a less period than 28 successive days, to draw a carriage a certain distance. For horses hired for a distance not ascertained, 1*s*. 9*d*. the day.¹

In 1830, Parnell, in his work on Financial Reform, urged the repeal of the tax on horses hired for the day. ‘No tax,’ he wrote, ‘so much interferes with the comfort and amusement of the public.’

When the taxes on locomotion were readjusted by Althorp in 1832, the power to let the duties to farm and the general regulations on the subject were discontinued, and the system of the tax was altered as follows:—Weekly accounts, required from licensed postmasters, were checked by reference to tickets supplied to them by the stamp office. A ticket was to be delivered to every traveller, who was required to deliver it to the keeper of the first toll-gate through which he passed, and toll-gate keepers were supplied with a check ticket, to be delivered to the traveller in exchange for his hiring ticket, for production by him at every subsequent toll-gate in his journey. The hiring tickets were to be returned by the toll-gate keepers to the commissioners of stamps or the local collector. An elaborate system of penalties for securing the tax included one of 10*l*. on the toll-gate

¹ 44 Geo. III. c. 93.

keeper for neglect to demand the necessary ticket ; and many persons may yet remember the annoyance it caused to owners of horses to be pulled up at the toll-bar with a request for this ticket for a hired hack.

The duty for a license to let horses for hire was only 7*s.* 6*d.*—in effect, a registration fee. The distance charge, for horses let by the mile, was substantially 1½*d.* the mile. The time charges, for horses let for time, were : for a hiring not exceeding—three days, 2*s.* 6*d.* the day ; a fortnight, 1*s.* 9*d.* the day ; four weeks, 1*s.* 3*d.* the day. For a longer hiring, 20 per cent., one-fifth part of the sum paid for hire.¹

In 1837 the tax yielded 266,880*l.* ; but in 1852, in consequence of the multiplication of railways, only 157,565*l.* In the next year, at the request of the post-masters, Gladstone commuted the mileage, which it had become practically impossible to collect with any reasonable certainty, for a license duty on the post-masters, chargeable by reference to the number of horses and carriages kept, as follows:—7*l.* 10*s.* for one horse or carriage ; 12*l.* 10*s.* for two horses or carriages ; 20*l.* for an establishment of four horses or three carriages, and so on, up to a charge of 70*l.* for an establishment of fifteen carriages or twenty horses, with 10*l.* additional for every ten horses over twenty. This alteration, which involved a loss of 54,000*l.* of revenue, proved extremely favourable to the larger businesses ; and for this reason a considerable reduc-

¹ 2 & 3 Will. IV. c. 120.

tion was made in the duties for the smaller businesses, in 1866.¹

The yield, which had been, in 1865, in England, 133,321*l.*, and in Scotland 15,921*l.*, was, in 1869, when the tax was repealed by lord Sherbrooke,² 143,537*l.* for Great Britain.

In Ireland, a tax in respect of post horses—first Ireland. imposed in 1804 in the form of a duty of 2*l.* 2*s.* on an annual license required for letting horses for hire, which was increased, by an additional 1*s.* in the £ in 1845, to 2*l.* 4*s.* 1*d.*—produced, in 1865, 4,163*l.*; and in 1869, when the tax was repealed, about 4,500*l.*

(4) *The proposed Taxes on Conveyance by Canals.*

The history of taxation in this country, which includes taxes, or suggestions for taxes, on everything that can be taxed, records more than one proposal for taxing locomotion by canals, where a toll is so easily collected.

Before the middle of the last century, Great Britain was lamentably deficient in public works; the roads were bad, and that proper use of rivers which Brindley subsequently stated to be to fill canals, or navigations as they were termed, was as yet undiscovered. ‘When I came to England,’ writes Burke, ‘there was but one river navigation the rate of carriage on which was limited by Act of Parliament.’³ This would be about 1750; and the navigation to which he alludes is the Aire and Calder Canal made in the

¹ 16 & 17 Vict. c. 88; 29 & 30, c. 36.

² 32 & 33 Vict. c. 14, s. 17.

³ Letter on a Regicide Peace.

reign of William III., since which inland navigation had remained neglected. An exceptional case was that of the first duke of Bridgewater, who in 1732, had obtained an Act for a canal to connect his coal mines at Worsley, the value of which had become daily more apparent, with the Irwell. The scheme was not carried into execution, but his successor, Francis, the third duke, having failed to gain the hand of the duchess of Hamilton, the eldest of those historical beauties, ‘the Gunnings,’ retiring to the north, devoted his attention to the development of his estates and to mechanical pursuits; and his enterprise, aided by the genius of Brindley, resulted in the formation of a canal or navigation from his coal-pits at Worsley to their market at Manchester; not indeed, as originally contemplated, by joining the Irwell, but by means of an aqueduct carried over the river. Commenced in 1759 and opened in 1761, this, the first great work of the kind in England, gave the duke a fair title to be called the father of canal navigation in this country.

The Bridgewater canal excited a spirit of speculation and adventure in this way, and other navigations were soon commenced: the Northampton, the Stafford and Worcester, the Trent and Mersey or Grand Trunk navigation, and others, from Forth to Clyde, from Birmingham to Bilston, from Oxford to Coventry, and from Leeds to Liverpool, &c. The war of American Independence had the effect of retarding adventures of this sort; but the carriage of goods by canal had sufficiently developed in 1782 to form part of a scheme

introduced by North in that year for the taxation of goods carried by river or canal. This proposed tax upon freight was not, however, carried into effect.

As many as thirty canal and navigation Acts were passed between 1789-92. The first sod of the Grand Junction Canal had been cut in 1790. In 1793 twenty-eight Acts were passed, and in 1794-96 forty-one.

Already, in December 1796, so early in that great war which was to strain our resources to the utmost, was Pitt compelled to propose taxes he could only support by reference to necessity. Among these a tax on inland navigations, to produce 120,000*l.* per annum, though termed a toll, fell directly upon the proprietors of canals paying over 5*l.* per cent. It was therefore open to objection as a partial and unfair tax upon a particular kind of property, as well as on the ground of its tendency to hinder the development of a new means of communication, of which the utility became more and more evident day by day. Against this, Pitt pleaded the exigency of the occasion; but, in the event, he was compelled to abandon the scheme in consequence of the opposition it encountered in the House.

(5) *The proposed Tax on Passengers by Steamboat.*

A proposal to tax passengers by steamboat formed part of Althorp's elaborate budget of 1831. The tax was estimated to produce 100,000*l.*; but, meeting with determined opposition from many quarters, on the ground that it would fall upon the poorer class of travellers, was eventually dropped.

(6) *The Tax on Proprietary Railways.*

GREAT BRITAIN.

The originals of our present iron railways—those wooden railways which Roger North, when ‘circuiteering’ with his brother lord North, noted as existing at Newcastle—were rails of timber, laid down from the collieries to the river, ‘exactly straight and parallel,’ and were worked with bulky carts made with four rowlets fitting the rails,¹ a method of carrying coals from the pit to the river noted also by Defoe, in 1714, in his ‘Journey through England.’ The scarcity of iron in the country sufficiently accounts for the continued use of wood for the rails ; but such is the force of habit that when, in 1776, an iron railway was laid down at Sheffield, it was destroyed by the colliers. Ten years after this, a considerable iron railway was laid down at Coalbrookdale. And subsequently, as the iron trade rapidly developed, in consequence of the improvements in the manufacture introduced by mr. Henry Cort, and the use of the double-power engine of Watt, many of the canal companies laid down iron railways, connecting their canals with mines.

In 1801 an iron railway for horse cars was laid down from the Thames at Wandsworth to Croydon—‘from Ramfield, in the parish of Wandsworth, to Pitlake meadow, in the town of Croydon,’ in pursuance of an Act which incorporated the proprietors by the name of the ‘Surrey Iron Railway Company.’²

¹ Lives of the Norths.² 41 Geo. III. c. xxxiii. Local Act.

The first locomotive engine travelled along the Stockton and Darlington Railway, constructed by Edward Pease and George Stephenson, and opened September 27, 1825; and railway travelling may be considered to have fairly commenced when, in September 1830, the Liverpool and Manchester Railway was opened by the duke of Wellington and the king's ministers, an event memorable also from the fatal accident to Huskisson, who was run over and killed by the engine named 'the Rocket,' while talking to the duke, to whom he was now reconciled.

The new means of locomotion was subjected to taxation in 1832, when Althorp imposed upon the proprietor or company of proprietors of every railway a mileage of $\frac{1}{2}d.$ for every four passengers conveyed for hire in carriages on the railway; and, repealing the taxes on stage coaches and horses let for hire, reimposed them with the new tax, so as to form a code of taxes on locomotion.¹

The yield in Great Britain was, in round numbers, in 1836, 10,000*l.*; in 1837, 17,000*l.*; in 1838, the year in which the Act for the transmission of the mails by railway was passed, 39,000*l.*; in 1839, 72,000*l.*; and in 1840, 112,000*l.*

In 1842 Peel abolished the mileage, and reimposed the tax in the form of a percentage, viz. 5*l.* per cent. on receipts from passenger traffic.²

When travelling by railway commenced, it seemed probable that those of the poorer class who had occasion to travel would be actually losers by the intro-

¹ 2 & 3 Will. IV. c. 120.

² 5 & 6 Viet. c. 79.

duction of railways. In order to apply a remedy to so great an evil,¹ with a view to secure to the poorer class of travellers the means of travelling by railway at moderate fares, in carriages with protection from the weather, the legislature, in 1844, created the PARLIAMENTARY TRAIN.

All railway passenger companies thereafter to be incorporated, and any existing company that made application to parliament for an extension of their powers, were required to run a train along the whole of their railway, including all the branches, once at least each way on every week-day, except Christmas-day or Good Friday, for the conveyance of third-class passengers. This train was to start at an hour fixed by the directors and approved by the board of trade, travel twelve miles an hour, and set down passengers at every passenger station. The carriages were to have seats, and be protected from the weather in a manner satisfactory to the board of trade. The fare for third-class passengers was not to exceed 1*d.* for each mile travelled; and upon the receipts for the conveyance of passengers at fares not exceeding 1*d.* per mile by any such cheap train, no tax was to be levied.

Should a railway company subject to the obligation of running a cheap train on week-days run any train on Sundays for the conveyance of passengers, they were required to provide a third-class, with fares not exceeding 1*d.* a mile; but no exemption was allowed by the Act in respect of the duty from the fares.²

¹ Gladstone, Financial Statements, p. 364.

² 7 & 8 Vict. c. 85.

The capital of the country, which had for some time been accumulating, as water accumulates in a reservoir for want of an exit, flowed freely into the new channel of railway construction. The summer and autumn of 1845 witnessed the railway mania, as it was termed, and in 1846, 272 railway Acts were passed. It is, therefore, not astonishing that the yield increased from 190,195*l.* in 1845 to 314,825*l.* in 1855.

The railway companies soon discovered their interest to lie in promoting, for their own purposes, the object the legislature had in view in passing the Cheap Trains Act of 1844; while, under a system which grew up under the provisions of the Act, as they were interpreted, the whole of what was termed excursion traffic was allowed an entire exemption from duty. The effect of this was that, though railway companies were supposed to pay 5 per cent. on their receipts from passenger traffic, in fact they only paid between 3 and 3½.

In 1863 complaints made by the proprietors of stage coaches and omnibuses, of this unfair extension of the exemption allowed to their rivals, induced Gladstone to propose, on the ground that it was not only wrong, but absurd, to give a peculiar premium in the case of what is termed excursion traffic, to destroy the exemption altogether, and commute the 5 per cent. with exemptions into 3½ per cent. without exemptions. Eventually, the proposed commutation was not carried into effect, but an enactment was passed restricting the exemption, as it had been allowed in practice, to six-day trains, market trains, and Sun-

day trains conveying third-class passengers at fares not exceeding 1*d.* per mile.¹

In 1865 the tax yielded 444,787*l.*; and in 1869, when it was proposed for repeal by Lowe, about 500,000*l.* An enormous increase in travelling by third-class passengers occurred between 1862-72. The receipts increased from 4½ millions to 9¾, forming a percentage of 52·6 per cent. on about 19 millions, total receipts from all passengers, as against a percentage of 37·7 on 11½ millions, total receipts in 1862. Five per cent. on the total receipts for 1872 would have been over 960,000*l.*; but the duty received was but 506,189*l.*, of which only about 49,000*l.* was from third-class receipts.

In 1874, a question that had arisen between the revenue authorities and the railway companies regarding the interpretation to be put upon the Cheap Trains Act was settled in favour of the revenue;² and the result was an increase, eventually, in the duty from receipts for third-class traffic of about 200,000*l.* In 1876, the yield was over 736,000*l.*

In this year, a committee of the House of Commons, appointed to investigate the incidence of this tax and the question of exemptions, recommended that all receipts for fares at or under 1*d.* the mile should be exempted, and that this exemption should apply to return, weekly and season tickets, the fare being ascertained, in the case of return tickets, by treating the whole distance travelled as one journey, and in

¹ 26 & 27 Vict. c. 33, s. 14.

² Attorney-General *v.* the North London Railway Company.

the case of season tickets by dividing the price of the ticket by double the number of week days in the period for which it is available ; with some further recommendations regarding the exemption of fares in urban and suburban districts.

The yield rose, in 1878, to 774,000*l* ; and, in 1883, to 810,467*l*.

On the introduction of the budget for 1883-4, mr. Childers devoted a portion of his surplus to the abolition of the duty on all fares of 1*d*. the mile and under, and a reduction of the duty to two per cent. on fares over that rate as regards urban traffic, the estimated loss to the revenue being, in the year, 135,000*l*., but, eventually, no less than 400,000*l*., that is to say, in round numbers, half the yield of the tax.

The proposed reduction was carried into effect by the 'Cheap Trains Act, 1883,' under which power is given to the board of trade to define 'urban,' as distinguished from rural or suburban, traffic.¹

In 1884-5 the yield was 392,000*l*.

¹ 46 & 47 Vict. c. 34.

BOOK II.
TAXES ON PROPERTY.

CHAPTER I.
TAXES ON LAND AND PROPERTY, INCLUDING INCOME.

CHAPTER II.
TAXES ON SUCCESSIONS.

CHAPTER III.
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CHAPTER I.

TAXES ON LAND AND PROPERTY, INCLUDING INCOME.

SECTION I.

THE EARLIER TAXES : THE DANEGELD. CARUCAGE.
 SCUTAGE AND TALLAGE. THE TAXES ON MOVEABLES.
 FIFTEENTHS AND TENTHS. THE SUBSIDIES.

BEFORE personal property existed to any appreciable amount in England, taxes were charged upon the land ; and the first land tax of which we have any historical record, the DANEGELD of Anglo-Saxon times, was levied on the hide, an extent of land of about 100 acres—‘ hida a primitivâ institutione ex centum acris constat.’¹ This tax disappeared from the Exchequer Rolls as a separate item in 1163.

A tax of the same description, termed CARUCAGE, was levied, on several occasions, on the carucate, a measure of land as much as one plough could plough in the year, and carucage was levied for the last time in 1224.

Meanwhile, the military tenants, those who held by knight’s service—‘ per servitium scuti,’—obtained, in commutation of the personal service required from

¹ *Dialogus de Scaccario*, i. 17. But see, as to the hide, vol. i., sub tit. DANEGELD.

them under the feudal system, the right to be freed of the obligation to attend the king for forty days in the year in his wars on the continent, on payment of a composition termed *SCUTAGE*. This tax was levied on the knight's fee, an extent of land sufficient to support a knight, viz. twenty librates—land of the annual value of 20*l*. In assessment of a scutage, it was usual to accept the *cartae* or cartels of the barons and knights stating the number of fees held by them, as sent in by their stewards; though in some of the later scutages the system of a jury was applied.

When scutage was paid by the military tenants the king *TALLAGED* (from *talliare*, to cut off a part) his urban and rural non-military tenants (or, in other words, the towns, most of which were built upon royal demesne, and the tenants of the demesne outside towns), requiring them to contribute towards the expenses of the expedition on hand. But the right to tallage per capita was rarely exercised, and this kind of exaction resolved itself usually into an arrangement for a composition made between the king's officers and the tenants.

Danegeld or hidage, carucage, scutage and tallage all subsequently merged in a general system of taxation by means of grants of fractional parts of moveables, which had commenced, in 1188, with the famous *Saladin Tithe*.

At first these GRANTS OF FRACTIONAL PARTS OF MOVEABLES varied in amount from a fortieth to a tenth, until, in process of time, the practice settled down to grants of fifteenths for the counties, and

tenths for the towns and the tenants of demesne outside towns.

The grants sometimes included rent from land, and sometimes were limited to particular descriptions of moveables; but generally speaking these taxes were levied outside the towns upon the cattle and crops of the landowners, and in towns upon the capital value of stock in trade and chattels.

In practice, these taxes were assessed upon the taxpayers sometimes strictly and sometimes loosely. When strictly assessed they always gave rise to considerable complaints, and at last, after a remarkably strict assessment in 1332, it was found advisable to come to terms with the taxpayers and effect what proved to be a permanent settlement of the assessment.

In 1334 a certain sum was taken, by way of composition for the fifteenth and tenth granted that year, from every particular township; and henceforth, when a fifteenth and tenth was granted, the sums so paid were collected in the various counties and towns. A FIFTEENTH AND TENTH was therefore merely a form of expression for the total of the sum so settled in 1334. They amounted to about 39,000*l.*, though this amount was frequently, in future times, diminished in consequence of an allowance of a certain sum in deduction from the total of the tax, for decayed towns.

This system of grants of nominal fifteenths and tenths continued in force for nearly 300 years, and as money became more plentiful, several fifteenths and tenths were granted at a time. The last fifteenths and

tenths were those granted to James I. in 1623 ; and, long before this, as may be supposed, the assessment of the various sums charged upon the several towns and districts had become a mere question of local arrangement, and anything resembling a systematic assessment was, as a rule, unknown.

Meanwhile, side by side with these taxes on moveables was planted and grew into use another form of tax on property, which extended to land as well as moveables. We see the germ of it, in 1382, after the Peasant Revolt, which had been occasioned in no small degree by the poll tax introduced upon the plan of a French tax. In that year the dukes, earls, barons, baronets, knights, and esquires—in a word, the landowners—took upon themselves the payment of the whole sum for a fifteenth and tenth, which was levied upon them in respect of their crops and cattle, or the total amount of profits of all their demesne lands in each township. And this kind of tax, in course of time, became more frequently used, and developed into the SUBSIDY of Tudor times. ‘In the time of Henry VIII., queen Elizabeth, and king James I.,’ writes the author of the ‘Treatise on the Court of Exchequer,’ we find that they raised both subsidies and fifteenths ; this was because the value of things increased, and therefore fifteenths were not according to the true value of the townships. And therefore they contrived that the subsidy should be raised by a pound rate upon lands and likewise a pound rate upon goods.

The subsidy was in supplement to the old fifteenth

and tenth ; and it was the practice to grant only one subsidy and two fifteenths and tenths at the same time, down to the time of the Spanish Armada, when two subsidies and four fifteenths and tenths were granted at once. Subsequently, in 1601, as many as four subsidies and eight fifteenths and tenths were granted at the same time.

In form the Tudor subsidy was a personal tax charged upon two distinct classes of taxpayers : 1, persons possessed of moveables ; and 2, persons possessed of land ; and these two classes were kept distinct by a provision that persons charged in respect of their moveables should not be charged in respect of profit from land, and vice versâ—‘none are to be doubly charged.’

The amount of charge for a full or entire subsidy was 2*s.* 8*d.* the pound for moveables, and 4*s.* the pound on the yearly value of profit from land.

The highest recorded yield of a subsidy is 120,000*l.* ; but so carelessly and insufficiently did the assessors perform their office that the yield dwindled down to between 70,000*l.* and 80,000*l.*, which may be regarded as the average produce.

The subsidy continued to be used as an occasional property tax down to the time of the Civil War ; but after the commencement of the war, when a more rapid and continuous supply was required, a system of monthly assessments was adopted in supersession of the subsidy ; and when, after the restoration of the monarchy, this tax was again tried, in 1663, it proved to be effete, and was finally abandoned.

SECTION II.

THE COMMONWEALTH MONTHLY ASSESSMENTS.

1. *England.*

These ‘monthly assessments,’ in effect the commonwealth form of property tax, supply the link of connection between the subsidy of the Tudor and earlier Stuart periods and the property tax of William III. They were charged in the following form, which is taken from the ‘assessment upon England at the rate of sixty thousand pounds by the month, for three months—the Taxing Act of 1656.¹

The Act follows the form of the subsidy Acts in reciting the reason for the tax :—the grant is ‘towards the maintenance of the Spanish war, and other necessary services of the commonwealth.’

It then enacts and ordains that the sum of 60,000*l.* by the month, for three months from March 25, 1657, to June 24, shall be assessed, levied and paid, and, having fixed the sum total to be received by the treasury, proceeds to state the particular sums to be raised in the several counties and towns thereafter named, charging a *specified sum* upon every particular county or town, for every month of the said three months, as for instance : Upon—the county of Bedford, the sum of 800*l.* ; the county of Berks, 933*l.* 6*s.* 8*d.* ; the city and county of the city of Bristol, 146*l.* 13*s.* 4*d.* ;

¹ Scobell, Acts and Ordinances. Anno 1656, c. 12.

the city of London, 4,000*l.*; the borough of Southwark, 158*l.* 6*s.* 8*d.*; the town of Haverfordwest, 12*l.* 10*s.*

The forty English, and the twelve Welsh, counties are all charged specifically. Of the cities and towns which are counties corporate, the following are charged specifically, viz.—cities :—London, Bristol, Chester, Exeter, Gloucester, Norwich, Lichfield and Worcester; and towns :—Pool, Kingston-upon-Hull, Nottingham and Newcastle; but Canterbury, Coventry, Lincoln, York and Southampton are included specifically in charge with the respective counties of Kent, Warwick, Lincoln, York and Southampton. The Isle of Ely, the borough of Southwark, and the towns of Haverfordwest and Berwick are specifically charged. The city and liberty of Westminster is included specifically in charge with the county of Middlesex.

The specified sum charged upon a county or town is to be levied therein by a pound rate on the several divisions, hundreds, ridings, lathes, wapentakes and parishes¹ for :—‘All and every their lands, tenements, hereditaments, annuities, rents, profits, parks, warrens, goods, chattels, stock, merchandises, offices or any other real or personal estate.’ And the rate is to be so much in the £, on the rent or yearly value of land and real estate and an assumed income of 5*l.* per

¹ The ordinary division of a county or shire is into hundreds. Ridings, corrupted from trithings, are the names of the parts or divisions of Yorkshire, which are three, viz., the East Riding, the West Riding, and the North Riding. The lathes of Kent are parts of the county containing three or four hundreds or wapentakes. The rapes of Sussex are similar divisions of that county intermediate betwixt shire and hundred: they are—Chichester, Arundel, Bramber, Lewes, Pevensey and Hastings. Wapentake, derivation uncertain, is ‘all one with what we call hundred,’ and is a term specially used in several of the northern counties.

cent. on the capital value of money, stock and other personal estate, as will raise the specified sum.

For every county and town a number of persons are named in the Act commissioners. They are to commence proceedings by holding a general meeting, at which they are to subdivide themselves into sets of divisional commissioners, ‘so as two or more may be appointed for the service of each hundred or other division.’ The divisional commissioners are required to repair, with all convenient speed, to the several divisions, ridings, lathes, wapentakes or hundreds, and appoint by warrant ‘two at the least of the honest and able inhabitants within each parish, township, or other distinct place, that hath been usually and accustomedly assessed and rated by itself,’ to be surveyors and assessors.

The persons appointed surveyors and assessors are to ascertain and rate the yearly value and profits of the said parishes, townships and places for which they are appointed, and return the same to the commissioners or a person appointed by them, four days at the least before the second general meeting of the commissioners, for which a day is fixed by the Act.

At the second general meeting, the divisional commissioners are to produce the particular surveys, or rates of each parish or place within their respective divisions or hundreds, and the commissioners then present are to cast up the total of the surveys of the whole county or town, including real and personal estate, and fix the rate necessary to produce the sum charged on the county or town.

‘That being done,’ it devolves on the divisional commissioners to cause the proportion charged on their respective divisions and on every parish and place therein for the whole three months’ assessment, to be at once equally assessed and taxed, as follows:—They are to appoint two or more assessors for each parish and place (so separately rated), and the assessors so appointed are to call for the survey or rate of the parish or place, and proceed to business; equally assessing all estates both real and personal. The assistance of the high constable and such other officers and persons within the hundred or division as the commissioners think fit, may be required by warrant of the commissioners. The assessors are required, when their assessments are made, to deliver a copy to the divisional commissioners, who are to cause copies of the assessment to be made in duplicate, and sign and seal the duplicates.

Of these duplicates, one is to be delivered to ‘one or more honest and responsible person or persons whom they are to appoint to be sub-collector or sub-collectors for each parish, township or place, with a warrant to collect the whole three months’ assessment at once, and pay the moneys received by them to the head collector appointed by the commissioners. The other duplicate is to be delivered to the ‘receiver’ for the county or town, to be by him transmitted to the lords commissioners of the treasury.

The divisional commissioners are to appoint in their respective divisions or hundreds ‘an honest, able and responsible person’ to be high collector; whose

duty it is to pay to the receiver for the county or town the moneys received from the sub-collectors.

A receiver for each specified county and town is to be appointed by the commissioners present at the first or second general meeting, who is to be ‘an honest and responsible person,’ is required to give sufficient security, and is to pay into his highness’s exchequer the moneys received from the high collectors.

The salaries of the different officers—viz. the receivers for counties; the high collectors for divisions; the sub-collectors for each parish, town or place; and the commissioners’ clerks for their pains in fair writing the assessments and duplicates—are fixed by the Act at 1*l.* in the £ in every case.

In the cities and towns specifically charged, the receiver is to act as high collector, except in the case of London, for which a high collector as well as a receiver is to be appointed.

Payment of the tax is enforced by distress and sale of goods, and, in case of refusal to pay and concealment or removal of goods so as to prevent any levy, by imprisonment of the offender and sequestration of his estates.

The performance of office by persons appointed is enforced by a penalty for wilful neglect or refusal to act.

Tenants of houses and lands rated to the tax are required to pay the whole tax rated on such houses and lands; and power is given to them to deduct, on payment of their rent, so much of the tax as, in respect of the rent, the landlord ought to bear. This

deduction all landlords both mediate and immediate, according to their respective interests, are required to allow, upon receipt of the residue of the rent. In short, the payment of the tax is considered, *pro tanto*, a payment of rent to the landlord.

Power is given to the divisional commissioners to settle differences ‘between landlord and tenant, and any other, concerning the said rates.’

An appeal against any assessment considered unfair may be made to the commissioners who signed or allowed the assessment.

Where, from any cause, the sum charged on county or town is not fully paid into the exchequer, the deficit is to be brought into the treasury by re-assessment. The *solidarité* or joint liability of all the specified counties and towns for payment of the whole tax is enforced ; for no part of the assessment appointed to be paid can be forborne or suffered to miscarry. Therefore, no county or town specifically charged shall be discharged from the sum charged thereon until the whole assessment be paid into his highness’s exchequer.

Should any receiver, collector, or sub-collector neglect or refuse to pay over any moneys received by him as directed by the Act, the commissioners, or any two or more of them, in their respective divisions may imprison him, seize his real and personal estate, and, at a general meeting, may order the sale thereof, and, out of the proceeds, pay over to the county or town the sums detained.

All privilege of place or person, body politic or

corporate, is abolished, but certain exemptions are allowed in the case of, 1. Masters, fellows and scholars of colleges in the universities, the colleges of Winchester, Eton or Westminster, or any other free schools; and readers, officers and ministers of the said universities, colleges and schools, or of any hospital or almshouses, in respect of stipends, wages, or profits of their employments. 2. The houses and lands belonging to Christ's Hospital, Bartholomew, Bridewell, Thomas and Bethlehem Hospitals, in respect of rent or revenue payable to the hospitals, and disbursed for the immediate relief of the poor therein. But the tenants are not to claim exemption; the lands and houses which they hold are to be assessed for so much as they are yearly worth over and above the rents to the hospitals.

Absentees are to be assessed a double proportion on their lands, stocks, and chattels. They are described as 'all those persons who have left the commonwealth and removed themselves beyond the seas to inhabit; except merchants whose affairs do necessarily call them abroad, or such other person as shall be by order of his highness and council licensed thereunto.'

Any person inhabiting within the city of London, and having his dwelling-house in one of the city parishes or wards, and an office, goods or merchandise in one or more of the other parishes or wards, is to be assessed for such his office, goods or merchandise in the parish or ward where he dwells.

Land is, henceforth, to be charged in that con-

stablewick, division, or allotment¹ wherein it lieth, and ‘no person is to be taxed for one and the same land in two counties, but unto that county unto which it hath ever paid.’

A provision is inserted to meet any case where ‘the way and manner of assessing by a survey and pound rate, as prescribed by the Act, shall prove prejudicial and obstructive to the bringing in of the three months’ assessment by the time limited for paying the same.’ In any such case, the commissioners, at their first or second general meeting, are authorised, ‘for the removal of such obstructions, to proceed according to the most just and equal way of rates held in such places in the proportioning, levying, and assessing the sums charged upon them by the Act.’

2. *Ireland.*

For Ireland, the amount is fixed, by a separate Act, at 20,000*l.* per month for three months; ‘to be assessed, levied and paid in such manner and form as the lord deputy and council shall order.’ A copy of the Act for England, attested under the hand of the clerk of the parliament, is to be sent to them, for their guidance and direction; and they are to appoint such commissioners of assessment, collectors, and receivers, as they think meet, necessary, and convenient; observing the directions of the English Act, or so much thereof ‘as may possibly suit with the condition of affairs and estates in Ireland.’²

¹ Hundred, division, or place.

² Scobell, Acts and Ordinances, 1656. c. 13.

3. Scotland.

For Scotland, a separate Act fixes the assessment at 5,000*l.* per month, for three months ; and following the plan for England, specifically charges certain sums on the counties and towns.

The subdivision is more minute than in England : for instance, Cullen, Kilrenny, and Dornock are all charged with only 1*l.* 5*s.*, and Galloway with 9*s.*

For the counties and towns charged, commissioners are named ; or, for boroughs, are specified as the provost and bailiffs or the magistrates for the time being.

The Act contains provisions resembling, *mutatis mutandis*, those contained in the English Act.¹ The receivers for counties being termed ‘general receivers,’ the origin of the receivers-general of subsequent Tax Acts.

Such was the form of the monthly assessment for three months from March 25 to June 24, 1657. A subsequent Act directed a further assessment, at the rate of 35,000*l.* a month for England, 6,000*l.* for Scotland, and 9,000*l.* for Ireland, to be continued for three years from June 24, 1657, payable quarterly, for a temporary supply towards the maintenance of the armies and navies of the commonwealth.²

At this rate the annual charge for England would be 420,000*l.* ; for Scotland, 72,000*l.* ; and for Ireland, 108,000*l.* : or, in the whole, 600,000*l.*

¹ Scobell, Acts and Ordinances, 1656, c. 14.

² Ibid., 1656, c. 25.

This form of taxation was used on several occasions in the reign of Charles II., and continued to be used in the first five years of the reign of William and Mary, at the old proportion of charge, fixed forty years previously, until the ‘exorbitant inequalities of the old proportions of charge,’¹ and the fact that moveable property had slipped out of assessment, caused it to be abandoned. The monthly assessments screwed up to the highest point—viz. 137,641*l.* 18*s.* 2*d.* per month, making 1,651,702*l.* as the tax for a year—were used for the last time in 1691.²

SECTION III.

THE ANNUAL LAND TAX.

Settlement of the Tax. 1692—8.

In 1692, Parliament returned to a pound rate, and granted 4*s.* in the £ for one year, for carrying on a vigorous war against France.³

This rate was to be levied on all real estate, offices, and personal property, taking for real estate the rack rent or yearly value; for stipends from offices, the amount of the stipend; and for personal property, goods and chattels, an assumed income calculated at 6 per cent. on the capital value. Stock on land and household property were not to be assessed; and naval and military offices were exempted.

¹ Halifax, Essay; Somers, Tracts, iv. 63.

² 3 & 4 Will. & Mar. c. 5.

³ 4 Will. & Mar. c. 1.

The object in view in this reintroduction of a pound rate, viz. the return to fairness and equality in taxation, was frustrated by the omission to take proper precautions for securing the correctness of the returns. ‘All oaths were waived, very small penalties put upon concealment, and the commission were not of the king’s nomination.’ As might be expected in the circumstances of those times, when strong political feelings were overpowering in force, the returns were, in some cases, of the loosest description. The knights errant of the Revolution, as Walpole subsequently termed the partisans of William, were indeed liberal in their returns; but, on the other hand, the party opposed to the principles of the Revolution, in their returns, were guided in a great measure by political considerations. The 4*s.* rate produced only 1,922,712*l.*, that is, 480,678*l.* for every 1*s.* in the £.

This was little enough, it may be said, when we take into consideration the estimate that 4*s.* in the £ should, at this date, have produced four or five millions; but a similar grant in 1693 produced less by about 10,000*l.* In 1694, another 4*s.* in the £ produced less by 53,000*l.* than the preceding grant. In 1695 there was a further drop, in the yield of a 4*s.* rate, by 123,000*l.*; and in 1696, when two rates were granted, viz. 3*s.* and 1*s.*, the produce of the two fell short of the produce of the 4*s.* of the preceding year by about 73,000*l.*¹

To stop the fall, the legislature, in 1697, fixed

¹ 5 & 6 Will. and Mar. c. 1; 6 & 7 Will. III. c. 3; 7 & 8. c. 5; 8 & 9. cc. 6, 24.

a certain sum to be paid in certain proportions by the several counties and towns charged, as for the produce of a rate, viz. 1,484,015*l.* 1*s.* 11 $\frac{3}{4}$ *d.* ; or, in round numbers, a million and a half, as for a 3*s.* in the £ rate. That was the amount to be received by the treasury, and it was partitioned out and charged in specified sums on the various counties and towns specified in the Act.¹

In every county and town this particular sum was to be levied—First, by a rate of 3*s.* in the £, on an assumed income from goods, merchandise and personal property—every 100*l.* in value being considered to represent an income of 6*l.*, and income from offices and employments ; and *the residue of the sum*, by a pound rate on the rent or annual value of real estate in the country or town.

Difficulties that arose in rating the various districts and divisions towards payment of the particular sum for the county or town caused what was in effect a further apportionment of the tax. In 1698, when a sum of 1,484,015*l.* 1*s.* 11 $\frac{3}{4}$ *d.* was again granted as for 3*s.* in the £, it was enacted that every district and division should contribute the same proportion of the particular sum for the country or town, the same quota, that he paid under the assessment for 1692, the year when a new valuation was made.

Under this arrangement, a rate of 1*s.*, 2*s.*, 3*s.*, or 4*s.*, as the case might be, was reduced, in effect, as regards every particular district and division, to a charge of a certain sum of money to be levied therein

¹ 9 & 10 Will. III. c. 10.

by a rate on :—1. Those possessed of personal property, or who held any public office or employment of profit ; and 2. the possessors of land.

The personal property to be rated was described as :—Ready money, debts due, goods, wares, merchandize, or other chattels, or any personal estate in the realm. The capital value was to be ascertained, and the possessors were considered to have (for the purposes of the Act) an income of 6*l.* per cent. on the value, that being the legal limit of interest at the time. The offices were described as :—The profits and salaries of all persons having any public office or employment of profit, except naval and military offices. And on these moveables and offices, the tax was levied at so many shillings in the £, every 500,000*l.* granted involving a rate of 1*s.* *The remainder of the sum* required was to be levied by a pound rate on the possessors of ‘manors, messuages, lands and tenements, quarries, mines, tithes, tolls, and all hereditaments of what nature soever they be,’ according to the true yearly value.

In the details of its system, the property tax of William III. resembled the system of the monthly assessments, that is to say :—Commissioners for the various towns and counties were named in the Act. A certain property qualification was required for commissioners. The general commissioners thus named were required to subdivide themselves into sets of commissioners for the various divisions of the county or town ; and in every division the commissioners were to appoint a clerk. The assessment was to be

made by local assessors, appointed, in every parish or subdivision of the division, by the divisional commissioners. The collection was in the hands of local collectors, to be named by the assessors to the divisional commissioners for appointment as parish collectors. The Act made no provision for any payment for assessment, but allowed a poundage for collection.

This property tax of William III., originally intended to bear in the first instance on personal property and offices, subsequently, when personal property again slipped out of assessment, was described as ‘an aid by a land tax;’ and in fiscal expression, ‘THE ANNUAL LAND TAX.’ As such it was granted for the next 100 years.

Raised for the purposes of the war of the Spanish Succession to 4s., the rate was, after the peace of Utrecht, lowered to 2s. The attempt of the Pretender was the cause of a 4s. rate in 1716. From 1717 to 1721 it was 3s., for the war with Spain. In 1722 it was reduced by Walpole to 2s.; and after a 4s. rate for 1727 and a 3s. rate for 1728 and 1729, Walpole was able again to reduce the rate to 2s. for 1730. In 1731 it was, for the first time, lowered to 1s.; and at that rate the tax was imposed for 1732.

With a view to keep the rate low, Walpole now reimposed the salt tax, notwithstanding the excellent reasons for which, two years before, it had been repealed; and in 1733, finding this insufficient for his purpose, introduced into the house of commons a measure for an alteration in the manner of collecting

the duties on wine and tobacco, by means of which he hoped to obtain the additional revenue he required ; but this measure, embodied in a Bill labelled with the unpopular name of Excise, encountered, in consequence, such serious opposition, that it was eventually withdrawn.

After the withdrawal of the Excise Bill, the tax was reimposed at 2*s.* ; and this rate was granted annually thenceforth until the commencement of the war with Spain. From 1740 to 1749 inclusive the rate was 4*s.* ; for the next three years, 3*s.* ; and in 1753 was reduced to 2*s.*, which was continued in 1754 and 1755.

The rate was raised for the purposes of the Seven Years' War to 4*s.*, the maximum rate, and this rate was continued for ten years, viz. from 1756 to 1766 inclusive. A 4*s.* rate was now as necessary, in order to maintain the balance between our national income and expenditure, as a 2*s.* rate had been before the war ; but in 1767 George Grenville, combining with Dowdeswell, the ex-chancellor of the exchequer of the Rockingham ministry, and the rest of that party, in an attack upon Charles Townshend, chancellor of the exchequer in the Grafton or Chatham administration, compelled him to take a 3*s.* rate. In consequence of this, Townshend was precipitated into his unfortunate attempt to tax our colonies in America.

From 1767 3*s.* was granted, annually, with the exception of 1771, when there was a 4*s.* rate, down to the commencement of the war of American In-

dependence, when the rate was raised to 4s., which continued, subsequently to be the annual rate.

This nominal 4s. in the £, in effect but a grant of two millions, proved wholly inadequate as a property tax for the purposes of the Great War; and, in the war, Pitt was compelled to use the group of taxes known as the ASSESSED TAXES, to supply, to a certain extent, the place of an effective property tax. And when at last, in an hour of peril, he appealed to the nation in 1797, calling on the whole country for a general effort—‘*toto certandum est corpore regni*,’ he made a last attempt to obtain the result of an adequate property tax by means of an enormous increase in these taxes.

In the plan of the famous TRIPLE ASSESSMENT, 10 per cent. on the income of the tax-payer formed the limit of the tax; and, therefore, in the taxing Act a Form of General Declaration of Income was introduced, to be used by any person who, finding himself taxed under the Assessment at a rate over 10 per cent. on his income, was allowed, on stating his income from all sources, to obtain a reduction of tax so as only to pay at the rate of 10 per cent.

After the utter failure of this experiment of the Triple Assessment, there remained no other course but to revert to the old national principle of a rate.

For this the ground was clear; for already, with a view to strengthen public credit by the withdrawal from the market of stock to be purchased with redemption money, Pitt had disposed of the old land tax.

1. Land.

Resolving it into the parts of which it was composed, taking it to pieces, he had made the *land tax part* perpetual, as a charge on the various districts specified in the Act, with power for persons interested in lands to buy up, and become themselves entitled to an amount of rent-charge equal to, the tax.

As this was by far the most important part of the tax, let us follow its history to the end. Patriotic motives and the low price of stock, which was, on the average, 56 in the years 1798 and 1799, induced many of the great landowners to redeem the tax on their lands; and, in the whole, not far short of a quarter of the charge, viz. 435,885*l.*, was thus redeemed in those years. This proved to be but a spurt on starting; for, in 1800, when, in consequence of the rise in the average price of consols to 63 $\frac{5}{8}$, due in a great degree to the withdrawal of stock purchased on effecting these redemptions, the terms upon which the tax might be redeemed became less favourable, only 40,418*l.* of charge was redeemed. In 1801 when the average price of consols was 61, about 33,000*l.* more was redeemed; but in 1802, when the average was 70, only 16,000*l.*

In the next year, a power given to strangers to purchase the tax as a fee farm rent,¹ and a drop in the average price of consols, in consequence of the recommencement of the war, to 57, combined to accelerate the process of redemption, and more than 55,000*l.* was redeemed or purchased; but, in 1804,

¹ 42 Geo. III. c. 116, ss. 151 et seq. This right of purchase by strangers was abolished in 1853; 16 & 17 Vict. c. 117, s. 1.

although the average price was 56, the amount of charge redeemed or purchased was only 16,000*l.* In short, after this second spurt, all inclination to redeem seems to have passed off. From 1823 onwards, the amount redeemed in a year never reached 2,000*l.*, except in 1838 and 1839, when it was slightly raised by redemptions affecting the lands purchased for the construction of the new lines of railway.

This crawling advance was accelerated, for a year, in 1853, when a reduction in the terms for redemption by 17*l.* 10*s.* per cent. caused 7,814*l.* of charge to be redeemed. But after this, the rate fell off to about 3,000*l.* a year; and in the result only about 850,000*l.* of land tax was redeemed up to 1884-5.

In this year the remnant was 1,044,858*l.*, so that, at the present slow rate of redemption, the end of the process initiated by Pitt in 1798 cannot be said to be yet 'within measurable distance.'

The assessment of this remnant of the charge is in the hands of the land tax commissioners; and in the great majority of parishes the amount unredeemed has been regarded for the last 85 years as a fixed charge upon properties, subject to which they have been bought and sold many times over.¹

The other parts of the 'land tax' Pitt treated in a different manner. Although, as before stated, personal property, which, with offices, parliament had placed in the forefront of the tax, had, long before this, practically slipped out of assessment, there re-

¹ Report, Inland Revenue, 1870, vol. i. p. 114.

2. Personal property.

mained a recognition of liability to the amount of about 150,000*l.*, which was still derived from personal property and offices. The *part collected from personal property*—the sum charged in every district upon ‘estates in ready money, debts, goods, wares, merchandize, or personal estates’—was ascertained. The total amount of the sums so ascertained was, henceforth, granted as an annual tax. And in every district the sum charged was to be levied by an equal pound rate upon persons and corporations possessed of personal property in the district. The total amount was little over 5,000*l.* This was formed of 841*l.* for Norfolk, 685*l.* for Devon, 445*l.* for Somerset, and other amounts for other counties; Essex, for instance, paying 1*l.* This figment of a tax, kept in force by annual grants until 1833, was then repealed.¹

3. Offices.

That part of the old land tax which was collected from *public offices and employments*—‘in respect of any public office, or employment, or any salaries, gratuities, bounty monies, rewards, fees, profits, perquisites or advantages therefrom’—had been extended, by Pitt, to ‘persons receiving annuities, pensions, stipends and other yearly payments charged upon the exchequer or any branch of the revenue, or secured to be paid by any person or persons otherwise than as a charge on lands,’ and, as thus extended, had been formed into a separate tax. The amount charged was ascertained and henceforth formed the subject of an annual grant. The sum for 1798–9 was close upon 126,000*l.* But this tax received, in 1825, a death-blow in an enact-

¹ 3 & 4 Will. IV. c. 12.

ment that thenceforth persons holding public office or employment were to pay only the sum at which the office or employment was assessed in 1798-9, and a power given to the Treasury to remit the tax in other cases.¹ Under this it staggered on as office after office changed in character or in name, so as to pass out of the category of those charged in 1798. 'For instance,' observe the commissioners of inland revenue, 'town clerkships ceased to be chargeable when they were filled by appointments under the Municipal Corporations Act.' At once the town clerk was free, and no tax-assessor could touch him. In these circumstances, what did we do? Abolish a tax that was rapidly becoming ridiculous? On the contrary, with that devotion to anomalies that characterises the Englishman, we rendered it perpetual.² In 1868 it had dwindled down to 822*l.* 11*s.* 11*d.*, and in 1875 produced 737*l.* 9*s.* 11*d.*, some of the 130 offices then chargeable paying at the rate of 1½*d.*, others 4*s.* in the pound. 'No other result could be expected,' observe the commissioners of inland revenue, at whose suggestion this farcical tax was repealed in 1876, except as regards salaries, pensions, and other allowances charged on public revenue.³

¹ 6 Geo. IV. c. 9, ss. 3, 21.

² 6 & 7 Will. IV. c. 97.

³ 39 & 40 Vict. c. 16; 40 & 41, c. 10.

SECTION IV.

THE PROPERTY AND INCOME TAX.

1. *Pitt's Property and Income Tax*, 1799–1802.

Pitt, having cleared off the land tax by changing it into a redeemable rent-charge, and having repealed the Triple Assessment, introduced a general tax on property and employments, calculated with reference to the income for the year.

This tax, imposed in January 1799, was charged throughout Great Britain, upon :—

1. Absentees—in respect of income from property in Great Britain ; and

2. Residents in Great Britain—in respect of income from hereditaments in Great Britain or elsewhere, any personal property or property of any other kind, and any profession, office, stipend, pension, employment, trade or vocation.

Absentees were defined as British subjects not resident in Great Britain ; Residents as persons residing in Great Britain, and every body, politic or corporate, company, fraternity or society of persons, whether corporate or not corporate, in Great Britain.

The question of *personal residence* was settled by a provision that the mere fact of being in this country for some temporary purpose only, and not with any intention of establishing a residence, should not have the effect of causing a person to be charged as

actually residing in Great Britain, that is to say, under the more comprehensive head.¹

On the other hand, should a British subject, whose ordinary residence had been in Great Britain, be, at the time of the execution of the Act, abroad, for the purpose only of occasional residence, he was, notwithstanding such temporary absence, to be charged as a person residing in Great Britain.

The scheme of the tax will be seen from the following abstract of the schedule of rules and form of general statement of income required from the taxpayers :—

The SCHEDULE OF RULES for estimating the income for the current year of persons to be assessed under the Act, was subdivided as follows :—

I. Income from land, including houses, which comprised—

1. Income of owners ;
2. Income of tenants ; and
3. Income of mesne lessors under demises in consideration of fines.

II. Income from personal property, and from trades, professions, offices, pensions, stipends, employments, and vocations.

III. Income arising out of Great Britain.

IV. Income not falling under any of the foregoing rules.

These four heads of income included nineteen cases, as they were termed, to correspond with Nos. 1–19 in the Form of Return hereunder printed. The

¹ 39 Geo. III. c. 13, s. 8.

first fourteen ranged under head I., the next two under head II., Nos 17 and 18 under head III., and No. 19 corresponds to head IV.

The DEDUCTIONS to be allowed were divided into general deductions from income, and particular deductions from income. These also are specified in the Form of Return, in which the eleven first headings, and the last but one are particular, and the remaining headings general deductions. And with regard to *repairs*, the amount allowed was limited, in the case of farm-buildings of a farm with a principal messuage, to 8 per cent. on the annual value ; and where there was no principal messuage, to 3 per cent. In the case of houses and buildings not occupied with a farm, the limit of allowance for repairs was 10 per cent.

An abatement of tax was allowed for children forming part of the taxpayer's family, as well as deductions in respect of allowances to children, and in respect of premiums paid for life insurance. The stock and funds of friendly societies established under the Friendly Societies' Act, and the income of any corporation, fraternity, or society established for charitable purposes only, were exempted, and incomes under 60*l.* For incomes between that amount and 200*l.* there were various rates. At 200*l.* of income the full tax became chargeable, and for incomes of that amount, or more, the charge was at the rate of 10 per cent.

The commissioners for the tax were selected from the commissioners for the land tax : but a new feature

in the administration was the provision for the appointment of new COMMERCIAL COMMISSIONERS in London and the larger towns, with a particular view to the assessment of commercial incomes. The assessment and collection of the tax was in the hands of local, as opposed to official, assessors and collectors; but the interest of the revenue was protected by the action of a surveyor, with full power to raise a surcharge.

According to Pitt's original estimate, the tax was to produce 10,000,000*l.*; but this estimate was soon reduced to 7,500,000*l.* for the first year;¹ and the actual yield, in 1799, was not far over 6,000,000*l.* In 1800 the produce was nearly 6,250,000*l.* In 1801 it fell off to 5,600,000*l.*; and when the tax was repealed,² after the peace of Amiens, the loss to the revenue was taken at that amount.

The Form of Return, or GENERAL STATEMENT OF INCOME required from the taxpayers, was as printed on the following pages. The form is that given in 39 Geo. III. c. 22, an Act to amend the original Act, 39 Geo. III. c. 13.

¹ Debate on the Budget, June 7, *Par. Hist.* xxxiv. 1055; and Report on Public Income and Expenditure, July 11. *Ibid.* 1150, 1152.

² 42 Geo. III. c. 42.

No.	DESCRIPTION OF PROPERTY FROM WHICH INCOME ARISES.	ANNUAL VALUE.			
		£	s.	d.	
1	Lands occupied by me as owner				
2	Houses and buildings occupied by me as owner				
3	Lands, tenements, or hereditaments in occupation of tenants at rack rent				
4	Lands, tenements, or hereditaments demised to tenants in consideration of a fine paid and rent reserved				
5	Lands, tenements, or hereditaments demised to tenants in consideration of a fine without any rent reserved, or nominal rent only				
6	Houses demised to tenants at rack rent				
7	Houses demised to tenants in consideration of rent reserved and fine				
8	Houses demised to tenants in consideration of a fine without rent, or a nominal rent only				
9	Tithes received in kind, or composition reserved for the same				
10	Profits of— Manors—average receipt for years Timber— " " Woods— " " Mines— " " not exceeding five years Other profits of uncertain amount " " for years				
11	Lands or hereditaments demised to me as tenant at rack rent				

No.	DESCRIPTION OF PROPERTY FROM WHICH INCOME ARISES—continued.	£	s.	d.	ANNUAL VALUE.
12	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="display: flex; flex-direction: column; align-items: center;"> <div>Manors</div> <div>Timber</div> <div>Woods</div> </div> <div style="font-size: 3em; line-height: 1;">{</div> </div> <div> Demised to me, average the same as the 10th case, deducting the rent payable . . . </div> </div>				
	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="display: flex; flex-direction: column; align-items: center;"> <div>Other hereditaments of</div> <div>uncertain amount</div> </div> <div style="font-size: 3em; line-height: 1;">}</div> </div> <div>as in the 9th case, deducting the rent . . .</div> </div>				
13	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="display: flex; flex-direction: column; align-items: center;"> <div>Tithes</div> <div>(taken in kind</div> <div>(compounded for)</div> </div> <div style="font-size: 3em; line-height: 1;">}</div> </div> <div>Lands or tenements demised to me in consideration of a fine, whether with or without a rent reserved; annual value</div> </div>				
14	<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <div style="display: flex; flex-direction: column; align-items: center;"> <div>Lands or tenements demised to me in consideration of fine, with or without a rent, and underlet to a tenant</div> <div>Lands demised to me at rent, and underlet to a tenant at an improved rent</div> </div> <div style="font-size: 3em; line-height: 1;">}</div> </div> </div>	£	s.	d.	
15	From professions, offices, pensions, stipends, employments, trade, or vocation, being of uncertain annual amount				
16	From offices, pensions, stipends, annuities, interest of money, rentcharge, and other payments, being of certain annual amount and allowances applied to my use, including the income of the wife, if any, for which she or her trustee or trustees shall not be charged living with husband, though separately secured				
17	From foreign possessions				
18	From money arising from foreign securities				
19	From any income not falling under any of the above heads, or within the rules prescribed by the Act				
	Nature of the income and grounds on which the amount thereof is estimated				
	Total amount of income				£
	Deductions from above				£
	Income chargeable				£

DEDUCTIONS.

	£	s.	d.	For one year preceding the delivery of the schedule.	£	s.	d.
Land tax payable on the several properties mentioned under Nos. on the other side, from the day of to the day of last past .							
Fines paid upon an average of years on the other side .							
Fee farm rents, payable out of Nos. .							
Quit rents, payable out of Nos. " " .							
Rent charges, payable out of Nos. " " .							
Ground rent, payable out of Nos. " " .							
Other rents, payable out of Nos. " " .							
Tenth							
Procurations, synodals, payable (by ecclesiastical persons) out of Nos. upon an average of seven years .							
Of farm, with principal message, under Nos. .							
Of farm-buildings, without principal message, under Nos. .							
Of drainage lands, under Nos. { by rate for improvement of lands .							
Repairs							
Of embankments under Nos. .							
Of houses and buildings not occupied with a farm, under Nos. .							
Of chancels of churches, by rectors, vicars, and others bound to repair the same, upon an average of 21 years .							
Tithe							
Expenses in collecting the same, upon an average of three years .							
Value thereof paid in kind, upon an average of three years .							
Value of composition for the same, upon an average of three years .							
Annual interest for debts { Personal							
{ Charged on Nos.							
Allowances to children, or other relations, viz. [.							
Assessed taxes under Acts 38 Geo. III. c. 40 & 41 .							
Annuities							
Land tax on personal estates, offices, pensions, &c. .							
Premiums of insurance on life							
Total amount of deductions							
Witness my hand this day of							

2. *Addington's Property and Income Tax.* 1803-1806.

On the recommencement of the war, when it was necessary to reimpose a property and income tax, Addington embodied his scheme for the tax in two Bills, one of which had relation to income from the Funds. But this dismemberment of the tax was opposed by Pitt; who, pointing to the terms of the contract between the nation and the public creditor, as precluding, in his opinion, the imposition of any separate tax on property in the Funds, declared he would only consent to the taxation of income from that source as a regulation of a general tax on income. Addington was compelled to recast his measure, and present it to the House in the shape of a single Bill, which became the Property and Income Tax Act of 1803.¹

This Act differed from that for Pitt's tax in several of its provisions, but more particularly as follows:—

No general return of income from all sources was required. The obligation to make such a return, involving, as it did, a disclosure of the taxpayer's circumstances in life, had been regarded as the chief objection to the tax. Addington now substituted, in lieu of a general return, *particular returns of income from particular sources.*

The tax was therefore, in effect, split up into five parts having relation to income derived from particular sources:—SCHEDULE A contained the tax on the owners of land, including houses; SCHEDULE B,

¹ 43 Geo. III. c. 122.

the tax on farmers, including owners of land in occupation thereof, in respect of their additional profits from such occupation; and SCHEDULE C, the tax on fundholders, in respect of profits arising from annuities payable out of any public revenues, with an exemption for 'persons not British subjects and not resident in Great Britain' on proof of their right to exemption. This was inserted at the desire of Pitt. A foreigner, he urged, might easily mistake the scope and operation of the exemption from tax in the Loan Acts, and consider that he was fairly entitled to an exemption from taxation under any circumstances; while from the fact of his being unrepresented in parliament, he could not be considered to have accepted the tax through the vote of his representative, as might be urged in the case of the native fundholder; moreover, it would be impolitic to prevent, in any degree, investments by foreigners in our funds.

SCHEDULE D, though the penultimate schedule in the Act, was in effect the final schedule in the scheme of the tax, as it contained what is termed 'the sweeping clause.' This important schedule included all persons in respect of income from any other sources than those specifically charged under the other schedules. It was divided into two branches. Under the first branch were charged—all *residents* in Great Britain, in respect of all profits and gains from property anywhere in the world, or a profession, trade, employment or vocation carried on anywhere; and under the second—all *non-residents* in Great Britain,

in respect of all profits and gains from property in Great Britain, or a profession, trade, employment or vocation exercised there.

SCHEDULE E contained the charge on persons deriving income from any public office or employment of profit, and included also persons receiving any annuity, pension or stipend payable by the Crown or out of the public revenue. The plan of this schedule was to make responsible for the payment of the tax those who paid the salary, annuity, pension or stipend, who, in their turn, were to deduct the amount on paying the person entitled. This provision effectually prevented evasions, and therefore a wide sweep was given to the net, and, by definition, the term 'public office or employment' was extended so as to include all offices in public institutions, and public foundations under any trustees or guardians of any county or municipal fund, tolls, or duties; those held under any corporation or any company or society, corporate or not corporate; and, generally, every other public office or employment of profit of a public nature.

Such was the form of Addington's income tax.

Exemption was allowed for incomes under 60*l.* in the aggregate; an abatement, for incomes from 60*l.* to 150*l.*; and an abatement for families of more than two children, varying with the number of children and the amount of income of the parent.

The rate was 1*s.* in the *£*, that is to say, 5 per cent., for incomes of 150*l.* or upwards; with various rates, from 11*d.* to 3*d.* in the *£*, for incomes between

150*l.* and 60*l.*; and amount of duty assessed was, in 1803, 5,350,000*l.*, and in 1804, 4,110,000*l.*¹

In 1805 Pitt added one-fourth to all the rates ;² and in 1806, after the battle of Austerlitz and the death of Pitt, the tax was raised by the Grenville Coalition ministry to 10 per cent.

3. *Lord Henry Petty's Property and Income Tax.*

1806—1815.

A new regulation Act was now passed,³ framed on the lines of the Act of 1803, but with important alterations :—1. The limit of exemption was narrowed from 60*l.* to 50*l.* ; to meet numerous cases that had occurred of returns of income as just within the limit of 60*l.* made by persons who, to judge from appearances, considerably exceeded that amount in their annual expenditure ; and, 2. The exemption, thus narrowed, was limited to incomes derived from labour, for daily or weekly wages. Such a limitation had originally formed part of Addington's plan in 1803, though subsequently he was induced to make the exemption general.

3. The rate of allowance in abatement of tax for incomes under 150*l.*, which, under Addington's Act, had been by irregular steps, was fixed at 1*s.* for every 20*s.* by which the income was less than 150*l.*

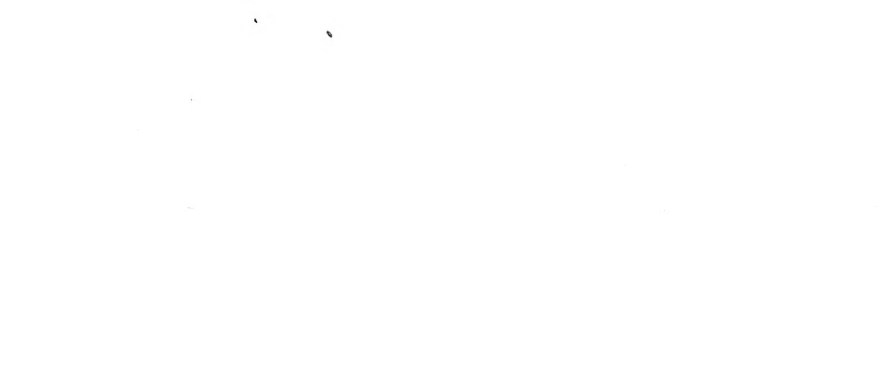
4. The abatement for families of more than two children was discontinued. The origin of this abate-

¹ Report, Inland Revenue, 1870, vol. ii., p. 184.

² 45 Geo. III. c. 15.

³ 46 Geo. III. c. 65. The Property and Income Tax Act of 1806, Great Britain.

Exemption and allowances under the Act of 1806. The exemption for incomes not exceeding 50*l.* and the allowances for incomes less than 150*l.* were limited to incomes from labour as opposed to property, viz. from farming, professions including clergymen, trades and offices, and pensioners and life annuitants. For the curious exemption in favour of incomes of labourers in husbandry, artisans, handicraftsmen, mechanics and manufacturers, an income not exceeding 30*s.* in any one week was allowed to be adjudged by the commissioners as ‘an income not amounting to 50*l.*’



ment has been traced to a practice that prevailed under the old Subsidy Acts. In those times the local assessor had, probably, some personal acquaintance with the taxpayer and his family: but when Pitt imposed the income tax in 1799, no reliance could be placed on any personal check on fraud of that kind, and therefore proof of the age of children had been required. But this requirement gave rise in practice to so many perplexing questions, that in 1803 it had been relinquished. Another point had also been conceded; for though formerly it had been necessary to prove the children part of the family of the person assessed, the 'family' question had been relinquished as well as the point of age. The abatement extended to all children born in lawful wedlock, and *bonâ fide* maintained at the expense of the taxpayer, including the children of any former marriage; and, in amount, varied according to his income and the number of the children, as follows:—For incomes under 400*l.*, 4*l.* per 100*l.* for every child above two. For incomes of 400*l.* and upwards to 1,000*l.*, 3*l.* per 100*l.* For incomes of 1,000*l.* and upwards to 5,000*l.*, 2*l.* per 100*l.* For incomes of 5,000*l.* and upwards, 1*l.* per 100*l.* To anyone acquainted with the difficulties that attend the collection of taxes, it will be clear that such an exemption must give rise, in practice, to never-ending trouble and inconvenience to the claimants and to the revenue officials; and such was the case. In practice the exemption could not be worked satisfactorily; and for that reason it was abolished.

5. No allowance was to be made for repairs in

estimating the taxable annual value of land, including houses, under schedule A. The reason for this alteration was stated to be cases of fraudulent returns that had occurred, where landlords, demanding an allowance for repairs, in fact done by the tenants, had obtained an advantage over others who were correct in their returns. The alteration amounted, in effect, to the imposition of an additional charge upon the owners of land; but this was justified on the ground of the superior interest acquired by landed property as compared with capital invested in any other property producing the same profit.

6. The allowance for life insurance was limited to persons with an income under 150*l*.

7. An alteration was made in the manner of charging incomes under schedule C; the schedule relating to owners of funded property. Henceforth the fundholder was not required to make a return; the tax was to be assessed upon the annuities at the Bank and deducted from the dividends. Foreigners not resident in the British dominions were to be exempted upon proof of their claims.

The amount of duty assessed upon property and income in Great Britain was:—

	£			£
In 1806 . . .	12,822,000	In 1810 . . .	14,453,000	
„ 1807 . . .	11,905,000	„ 1812 . . .	15,488,000	
„ 1808 . . .	13,500,000	„ 1815 . . .	15,642,000	

The amount of income and profits assessed in Great Britain for 1814-15, under schedules A and D, the most important schedules, was as follows:—Schedule A.—Lands, houses, tithes, manors, fines, quarries, mines, ironworks, and general profits from lands—in

England, 53,500,000*l.* ; in Scotland, 6,600,000*l.* Schedule D. — Trades and professions — in England, 34,280,000*l.* ; in Scotland, 2,770,000*l.*

The net yield—after deductions made for : estimated charges of management, 344,288*l.* ; allowances to foreigners, societies, and charitable institutions, 170,000*l.*, and other outgoings which raised the total to 780,441*l.*—was in the year ended April 5, 1815, 14,545,279*l.*

After the conclusion of peace, the government proposed to continue the tax at half-rates, with certain modifications, one of which was that the estimate of profits of farmers under schedule B should be reduced from three-fourths to one-fourth of their rent. But the taxpayers resolved to cast off the burden altogether ; and in obedience to the popular clamour Vansittart was compelled to give up the tax.

4. *Peel's Property and Income Tax.* 1842—1885.

The Income-tax Act of 1842,¹ which embodied Peel's income tax, was a reprint of that for the income tax of 1806, with certain alterations, of which the most important were as follows :—

EXEMPTION was granted for income, in the aggregate, under 150*l.*, irrespective of the source from which it was derived.

Under schedule B, farmers and persons in occupation of lands were charged in respect of a presumed profit of *half the rent* paid, in England, and *a third*, in Scotland, in lieu of three-quarters for England and a half for Scotland as previously.

¹ 5 & 6 Vict. c. 35.

Provision was made to enable persons charged under schedule D, relating to trades and professions, to be assessed, should they so desire, by SPECIAL COMMISSIONERS appointed by the government, in lieu of being assessed by their neighbours, the general commissioners for the district, under the general plan of the Act.

A special commissioner was appointed to investigate claims for repayment (including claims for abatement of tax), claims for allowance in respect of life insurance, and claims for repayment on behalf of charities.

The tax was imposed for three years and throughout Great Britain only. In Ireland, where the assessed taxes had been repealed in 1823, there was no machinery available for the assessment and collection ; in lieu, therefore, of imposing the tax in Ireland, the spirit duties for that part of the United Kingdom were increased, and the stamp duties, which were lower than those for Great Britain, were raised to correspond with them in amount.

Later in the year, provision was made to secure the tax in respect of income payable out of the revenue of a foreign state to residents in Great Britain. The persons entrusted with the payment were required to deliver at the head office of inland revenue an account thereof, when an assessment was to be made in respect of the same, under schedule C, by the special commissioners.¹

Peel, with but imperfect data on which to frame

¹ 5 & 6 Viet. c. 80.

his calculation of the probable produce of the tax at 7*d.*, estimated it at 3,770,000*l.* The actual yield was, in 1843, over 5,600,000*l.*¹ and, subsequently, it increased slightly, year after year.

In 1845 the tax was continued for three years more, and in 1848 was renewed at the old rate of 7*d.* for three years, in lieu of the rate of 12*d.* for two, and 7*d.* for the three subsequent years, proposed by lord John Russell. In 1851, when the government asked for a renewal of the tax for three years, it was, in consequence of a motion made by mr. Hume, who desired an investigation of the incidence of the tax by a committee, granted only for a year ; a course which was repeated in 1852.

In 1853 the tax, at 7*d.*, produced nearly 6,000,000*l.* ; and if we compare the assessment for 1843 and 1853, we find that the income assessed under the various schedules had altered as follows :— Under schedule A it had risen from 95,000,000*l.* to 107,000,000*l.* Under schedule B it was about 100,000*l.* less than the assessment for 1843, which had been 46 $\frac{3}{4}$ millions. Under schedule C, it had been in 1843 28 millions, and had decreased by about a million and a quarter. Under schedule D, it had been 71 millions and a quarter in 1843, and had decreased to 70 millions ; and under schedule E, the tax on offices, the assessment, nearly 10 millions in 1843, had increased to 11,680,000*l.* In the whole, the assessment for Great Britain had risen from 251

¹ For Peel's estimate for the year 1842-3, and the actual yield, see Appendix.

millions, in 1843, to 262 millions, in 1853, giving an average for the ten years of 1,000,000*l.* a year.

In this year Gladstone obtained the consent of parliament to a continuation of the tax for seven years, at the rate of 7*d.* for the first two, 6*d.* for the next two, and 5*d.* for the last three years.

The tax was now extended to Ireland, where the duties under schedules A and B, relating to land and farmers, were to be assessed according to the valuations made from time to time for the purposes of the poor rate, and the assessment and collection were placed in the hands of surveyors and collectors to be appointed by the inland revenue department. Farmers were charged at the same rate as those in Scotland.

Already, in 1851, the business of farming, which is assessed in respect of a presumed profit, had been approximated to trades and businesses charged under schedule D, by permission to the farmer, on proving his profits short of the presumed profit, to obtain repayment of the overpaid duty. Professional men, hitherto charged on the profit for the preceding year, were now placed on the same footing as traders, and charged on the average profit of the last three years.

The limit of exemption, previously 150*l.*, was, now that the rate was prospectively reduced to 5*d.*, lowered to 100*l.*, with an abatement of tax for incomes between 150*l.* and 100*l.* of so much of any duty charged on them as should exceed the rate of 5*d.* This brought into assessment incomes estimated at a total of 14

millions and a half, producing, at 5*d.* in the pound, a revenue of 301,320*l.*

Expenses necessarily incurred in the performance of the duties of a public office were allowed to be deducted from the amount of salary to be assessed; and clergymen and ministers of religion were allowed a deduction for expenses incurred in the performance of their duties.¹

In 1854, for the purposes of the war with Russia, the rate was raised, at first, by 7*d.*, to 1*s.* 2*d.* in the pound;² and at this rate the tax yielded in the United Kingdom 14,358,000*l.*, that is to say, *more than a million for every 1*d.* of the charge.*

An addition of 2*d.* in 1855, forming with the 7*d.* of 1854, the ‘war ninepence,’ raised the rate to 1*s.* 4*d.*; and the amount of duty charged was in 1856 16,545,000*l.* and in 1857, 16,915,000*l.* In 1858, at the old rate of 7*d.*, the amount charged was 7,905,000*l.*; and in 1859, with a 5*d.* tax, it was 5,758,000*l.*

In this year the rate was raised to 9*d.* for military preparations amply justified by the aspect of affairs on the continent. The addition of another 1*d.*, in 1860, for the year 1860–1, enabled Gladstone to effect the fourth and final revision of our tariff, and to propose that repeal of the duty on paper which in consequence of the action of the house of lords remained to be effected in the following year. The rate was 9*d.* for 1862 and 1863, and for 1863–4 was reduced to 7*d.*, the original rate in 1842. But 7*d.* in the pound now produced about 9,000,000*l.*, as against 5,600,000*l.* for

¹ 16 & 17 Vict. c. 34.

² 17 & 18 Vict. c. 29.

1843, which, deducting 300,000*l.* for Ireland, shows an increase for Great Britain of three millions.

An alteration was now made as regards the assessment of incomes between 100*l.* and 200*l.*, ‘the sore place above all others in the working of the income tax.’ In lieu of an abatement in the charge of the tax for incomes between 100*l.* and 150*l.*, the principle applied in 1853, an abatement of 60*l.* was allowed in assessment for all incomes from 100*l.* to 200*l.*

1863. A vigorous attempt was now made by the chancellor of the exchequer to obtain the assent of the House to the repeal of the exemption relating to charities. His case was complete and unanswerable; but, though in principle and in equity the exemption could not be maintained, it had the support of a great number of persons of all classes, and a sentimental feeling prevailed that it was unnecessary, as the revenue then stood, to call upon this fund for a contribution to the tax.

On that ground, there certainly was no reason for any alteration, for we were about to enter upon a period of fiscal prosperity unequalled in the history of nations. The prosperity of the country during this period, 1864–1876, is evident in the increased yield of this tax, which was, in round numbers, as follows:—

	Rate.	£
In 1865 . . .	6 <i>d.</i> . . .	8,250,000
„ 1866 . . .	4 <i>d.</i> . . .	5,750,000
„ 1867 . . .	4 <i>d.</i> . . .	6,000,000
„ 1871 . . .	4 <i>d.</i> . . .	6,250,000
„ 1873 . . .	4 <i>d.</i> . . .	7,500,000 ¹

¹ In 1868 the rate was 5*d.*; in 1869, 6*d.*; in 1870, 5*d.*; and in 1872, 6*d.*

The actual net yield of every 1d. in the pound had 1873.
*now risen to over a million and three-quarters;*¹ and
 that notwithstanding the extension, by Lowe, in this
 year of the limit of incomes entitled to an abatement
 in assessment from 200*l.* to 300*l.* and an increase in
 the amount of abatement from 60*l.* to 80*l.*²

In 1874 a 3*d.* rate produced 5,641,791*l.*, that is to
 say, little less than the 7*d.* for Great Britain in 1843–5,
 or Pitt's tax at 2*s.* in 1801 and in 1802.

In 1876, when the rate, having been 2*d.* for two
 years, was raised to 3*d.* for 1877, a most important
 alteration was made in the tax, in the exemption, with
 a tax at that low rate, of persons with an income
 between 100*l.* and 150*l.*, by an extension of the limit
 of exemption to incomes of that amount; while the
 limit of incomes entitled to abatement was extended
 from 300*l.* to 400*l.*, and the amount of abatement was
 raised from 80*l.* to 120*l.*³ The estimated loss to the
 revenue proved, in the event, to be greater than the
 actual loss, which may be stated at from 50,000*l.* to
 60,000*l.* per penny.

Another important alteration was made in 1878,
 when incomes charged under schedule D were allowed
 a deduction for depreciation and wear and tear of
 machinery and plant.⁴

The amount realised in the years from 1879–85
 inclusive, and the rate of the tax, were as fol-
 lows:—

¹ 17th Report, Inland Revenue, p. 33.

² 35 & 36 Vict. c. 20.

³ 39 & 40 Vict. c. 16, s. 8.

⁴ 41 & 42 Vict. c. 15, s. 12.

			Rate.		£
In 1879	.	.	.	5 <i>d.</i>	9,395,000
„ 1880	.	.	.	5 <i>d.</i>	9,233,000
„ 1881	.	.	.	6 <i>d.</i>	11,199,000
„ 1882	.	.	.	5 <i>d.</i>	9,578,000
„ 1883	.	.	.	6½ <i>d.</i>	12,758,000
„ 1884	.	.	.	5 <i>d.</i>	10,083,000
„ 1885	.	.	.	6 <i>d.</i>	12,013,000 ¹

The yield per penny is shown to have been, in 1884, 2,016,000*l.*; and in 1885, 2,002,000*l.*: so that, notwithstanding the extension of exemptions, and several years of depression in agriculture and trade, the account can be closed with a tax yielding more than two millions for every penny of a 6*d.* rate !

Review of the Income Tax.

It remains to pass under review the income tax at present in force in the United Kingdom, directing attention only to the main features it presents.

A comprehensive system of direct taxation, rather than a single tax, it has for object the taxation of income from every source in the kingdom and the income of residents in, from sources out of, the kingdom; and this object it seeks to attain without any unnecessary disclosure of the whole fortune and circumstances in life of the taxpayer.

In that view the tax is divided into five branches, which are known as schedules A, B, C, E, and D.

The net income charged under these schedules, in 1879–80 and 1884–5, was approximately as follows :—

¹ 30th Report, Inland Revenue.

		1879-80.	1884-5.
Schedule A.	. .	170,000,000	175,500,000
„ B.	. .	34,500,000	32,500,000
„ C.	. .	40,000,000	41,000,000
„ E.	. .	26,000,000	29,500,000
„ D.	. .	215,000,000	251,000,000
Total	. .	485,500,000	529,500,000

Schedule A.

As regards the description of income included in these schedules, schedule A touches income from landed property, including houses, and the rent or annual value is the measure of charge.

Schedule B.

The second, known as schedule B, is intimately connected with the first, and touches the benefits derived from the use of land by the agriculturist—the farmer, where the land is let; the occupier, where the land is in hand. Rent or annual value forms the basis of the assessment under this schedule, but the measure of charge is only one-half¹ that rent or annual value in England and one-third in Scotland and Ireland. Moreover, the arrangement or composition with the taxpayer upon this basis is only in preliminary estimate of his profits, subject, should they prove to be less, to subsequent rectification by the commissioners on proof of the facts to their satisfaction.¹ On the other hand, the Crown has no power, should the profits of the agriculturist exceed the estimate, to raise any surcharge against him.

¹ 14 & 15 Vict. c. 12, s. 3; 16 & 17 Vict. c. 34, s. 46.

Schedules A and B.

Under these schedules, A and B, no deduction is allowed on account of repairs.[†] The assessment and collection of the taxes is in the regulation of the GENERAL COMMISSIONERS, a short term for the commissioners for the general purposes of the Act, who are chosen from the land tax commissioners, and divide themselves into sub-committees of district commissioners for the various districts. The commissioners appoint the assessors. The assessors give the necessary notices to the occupiers of land and houses. The occupiers make returns of rent or value. The returns are inspected by the assessors and eventually are settled by the commissioners, and due notice to the assessed having been given and time for appeal allowed, the commissioners sign the assessment in duplicate, and deliver one of these to the local collector appointed by them, together with a warrant under which he has full power to insist upon payment of the tax.

Originally, the occupier pays both taxes where they are chargeable, and subsequently, if a tenant, deducts the tax under schedule A from the next payment of rent to his landlord.¹ Landowners, in their turn, deduct a proportionate amount of the tax on payment of any rent-charge, quit-rent or annuity

¹ As to houses. Where a house is let in different apartments or tenements, the landlord is charged; but if he fails to pay, the tax may be recovered from any of the tenants, who, in such a case, deduct the payment from their rent. Dwelling-houses under the annual value of 10*l.*, and land and houses let for less than a year, are charged on the landlords; but the tax may be recovered from the tenants.

+ Land & Houses
also deduction
for Land Tax &
Drainage

charged on the land, and on payment of interest to any mortgagee. Income is thus traced to its source, and charged where it arises, and the burden is subsequently distributed so as to fall on the persons who are in the enjoyment of the income. Indeed one of the most important provisions of the Income-tax Act is that which enables every person liable to the payment of any rent, yearly interest of money or annuity or other annual payment, whether as a charge on any property or as a personal debt or obligation by virtue of any contract, on making the payment, to deduct the tax chargeable during the period through which the same was accruing due.¹

Schedule C.

The third branch, termed schedule C, touches income from any public revenue, imperial, colonial, or foreign, and under this schedule the amount received is charged. The assessment, as regards dividends from the Funds and other imperial revenue, is made by commissioners for the purpose, from information derived from official documents in their possession; and the tax is deducted from the dividends or other payments and paid into the Bank to the account of the revenue. As regards income from investments in colonial or foreign government securities, the plan of the tax is to require all persons entrusted with the payment of the income in this country to deliver accounts to the SPECIAL COMMISSIONERS—a short term for the commissioners for special purposes—in order that they may make out the assessments and raise a charge.

¹ S. 40 of the Act of 1853, and 27 & 28 Vict. c. 18, s. 15.

Of the 41 millions charged for 1884-5, about 20 millions were derived from British funds; $7\frac{1}{4}$ millions from India government and guaranteed funds; and $13\frac{3}{4}$ millions from foreign and colonial funds.

Schedule E.

A fourth branch, termed schedule E, touches persons in the employment of the state, or in other public employments of profit. The assessment and collection is easily effected, *ad unguem*, as regards official incomes in the strict sense of the term, in the departments concerned; while as regards other employments of profit in public corporations or companies, the treasurer or other such officer is required to do all acts requisite for the assessment of the officers of the corporation or company. The increase in the number of public companies renders this a growing schedule.

Schedule D.

The fifth and last branch, termed schedule D, touches incomes from professions, trades, and other occupations in life, and any income not included in the other branches of the tax. It is subdivided into six parts, termed cases, a term continued from Pitt's Act of 1799, and the cases have relation to income from the following sources:—

Case I., to profits from trade, manufactures and commerce; Case II., to professional incomes and occupations not within any other schedule in the Act; Case III., to profits of an uncertain annual value; Cases IV. and V., to income from abroad; and Case VI.,

to any profits and gains not within any other charge in the Act.

The assessment under this schedule is in the hands of commissioners termed ADDITIONAL COMMISSIONERS, chosen for the purpose by the general commissioners, partly from their own body, and partly from without, as supplementary to their own body. The basis of assessment is a return of income required, by notice, from the taxpayer, who may be compelled, by means of a surcharge, to verify it. In default of a return, the commissioners raise an official charge. When the assessments are completed, the tax is collected by the local collectors.

Profits from trade, manufactures, and commerce, and from professions and occupations, under Cases I. and II., are charged upon the average profits of the last three years; income not otherwise charged, on the amount received in the year.

Of the net income of 251 millions charged under this schedule in 1884-5, a considerable portion belongs to 'concerns' connected with land—mines, quarries, canals, and others, which before 1866 ranged in the returns under the land schedule, A. The following gives the principal contributories to schedule D:—

General.	£	Particular.	£
Trades and professions	. 142,250,000	Railways . . .	33,250,000
Public and other Companies		Canals . . .	3,500,000
Foreign and Colonial :—	. 33,000,000	Gasworks . . .	5,000,000
Securities and pos-		Waterworks . . .	3,250,000
sessions and other	. 9,750,000	Mines . . .	7,250,000
profits		Ironworks . . .	2,250,000
Railways . . .	. 3,750,000		

The special commissioners before mentioned are officials with fixed salaries, appointed by the Crown. Brought into existence by Peel, in 1842, with a view to enable such persons as desire it to be assessed on their profits without any disclosure of their affairs to the district commissioners, their neighbours and, it may be, their rivals in trade, these commissioners also assess railway companies, income from colonial or foreign revenues under schedule C, and income from the stock and funds of foreign companies. They also form a tribunal for appeal in cases where the appellant desires a revision of the assessment by them in lieu of the general commissioners.

The Exemptions and Abatements.

Exemptions.

The important exemptions relate to :—

1. Incomes under 150*l*.
2. Charities, viz. : the income from property held on trust for charitable purposes, so far as it is applied to such purposes, including rents and profits from land and houses under schedule A ; stock or dividends in or from any public funds, under schedule C. ; and yearly interest and other annual payments, under schedule D.¹
3. Hospitals, public schools, and almshouses, viz. the public buildings and the income from land and houses belonging to them.
4. Friendly societies, viz. the stock, dividends, and interest belonging to them, under schedule C ; and interest and other profits and gains under schedule D.²

¹ Ss. 61, 88, and 105 of the Act of 1842.

² S. 88 of the Act of 1842, and s. 49 of the Act of 1853.

5. Industrial and provident societies, which have exemptions similar to those for friendly societies.¹

6. The public buildings and halls in the universities; the buildings of literary and scientific institutions; and the lands and stock vested in the trustees of the British Museum.

The important abatements relate to—

1. Incomes under 400*l.* not entitled to total exemption, and the amount is 120*l.* For 1883-4, 439,428 persons obtained abatement, which was granted for 50,703,000*l.* of income.

2. Premiums for life insurance; but not to exceed one-sixth of the income. The amount allowed in 1883-4 was 1,589,000*l.* to 69,449 persons.

The Collection.

Formerly the tax was a quarterly tax, payable by four quarterly instalments within the year, running from the 5th of April to the next 5th of April. The tax has been, since 1870, collected in a single payment. It becomes due, en bloc, on the 1st of January in every year.

The tax is placed under the direction and management of THE COMMISSIONERS OF INLAND REVENUE, who are, ex officio, special commissioners for the tax, and in the application of the whole system of notices, assessments and appeals, the interest of the revenue is secured by the action of officers termed INSPECTORS of taxes and SURVEYORS of taxes, the inspectors being

¹ 39 & 40 Vict. c. 45. The Industrial and Provident Societies Act, 1876, s. 11.

2-4 400 and
£ 500 an
me.
Abate-
ments.

chosen from the surveyors of experience. These are all revenue officers. The duties of the inspectors are mainly duties of supervision. Those of the surveyor are numerous and practical; he attends the meetings of the district commissioners, supplies the local assessors with the necessary forms to be left at the houses of the residents in the district; compares the returns of the taxpayers with the assessments of the assessor, and ascertains their correctness by reference to the valuation for the poor rate and other information he may obtain. All requests, of persons assessed under schedule D, to be assessed by the special commissioners, pass through his hands; and in ordinary cases of assessment under that schedule, when the clerk to the commissioners has completed the certificates of assessment, they are examined by him with the returns before they are submitted to the additional commissioners. He watches appeals; 'he is in constant correspondence with the board of inland revenue, and the public generally, in cases of difficulty, dispute, and misunderstanding with respect to the assessment and collection of the tax; and it devolves upon him to investigate all matters of this description before they can be finally disposed of.'¹

Such are the main features of the income tax. The reports of the commissioners of inland revenue, published annually, afford, to those who may desire to go more minutely into details, abundant information on the subject in every particular.

¹ Handbook of Income Tax and Practice, by Charles Senior.

The Reports of the Commissioners of Inland Revenue.

These reports form, in the annual exposition they contain of the national income from various sources, a running commentary upon the state of the nation. From these the reader may realise the extent to which house-building has been carried in our times, not only over that tract of country covered with bricks and mortar which is inhabited by the nation of four millions termed Londoners, but also in the neighbourhood of all the great manufacturing towns and other centres of population. In them he may find materials for an estimate of the extent to which a sequence of bad seasons affects the value of lands and the agricultural interest; he may see how railways multiply and canals decrease, the successors of Watt and Stephenson superseding the imitators of Brindley and Bridgewater. He may there find matter for speculation as to the tendency of modern industry towards co-operation, as shown by the increase in the number of companies; or he may note the enormous advance in the amount of investments abroad, check, to a certain extent, the recent statement that we have 630,000,000*l.* in colonial investments, and, map in hand, with a world under his eye of which ‘*orbis veteribus notus*’ forms but a section, he may find he has ten times the reason the Roman ever had to exclaim, ‘*Quae regio in terris nostri non plena laboris.*’

In conclusion. The question of imposing upon what has been termed ‘*realised*’ income a higher poundage than that for what has been termed ‘*pre-*

carious' income has frequently been raised; and on this head Gladstone's observations in his speech on introducing the Budget in 1853 are specially interesting. But with regard to this question, it should be borne in mind that the fundholder cannot in fair faith be taxed more highly than others; while practical men will hesitate to take the matter into consideration until a fair definition of realised and precarious incomes can be given.

Gladstone's speech in 1853 also deals with the question of *terminable annuities*. 'If these are to be taxed on a lower scale,' he said, 'so must government life annuitants, and, with these, life interests in the funds and jointures and annuities on lands, and, in short, all life annuitants and life renters and possessors of entailed estates. So that the real tendency of such exemptions is to break up and destroy the tax. . . . To venture upon schemes such as had been suggested, which, looking well on paper, involved absurdities and iniquities which would end in the destruction of the tax, would be to enter upon a fatal and seductive path which would lead us into a quagmire and throw the whole finance of the Empire into confusion.'¹

Schemes for an *ideal income tax*, such as that of Hume in 1852, a tax to be adjusted in accordance with the value of property, the tenure of the owner, the age of the owner, and the size of his family, are above the range of practical finance, and serve only to remind us of McCulloch's adaptation of Pope's lines:—

'Whoever hopes a faultless tax to see,
Hopes what ne'er was, is not, and ne'er shall be.'

¹ Financial Statements, p. 46.

SECTION V.

SPECIAL TAXES ON PENSIONS AND OFFICES.

Under the Acts to which a reference is given below, a remnant of two taxes, one of *6d.* and the other of *1s.* in the pound, continues to be payable in respect of certain salaries, pensions, and other allowances charged on public revenue. It is deducted before payment of the salaries, pensions, and allowances,¹ and amounts in the whole to an insignificant sum. The first of these taxes, the *6d.* duty, was originally imposed in 1720, not absolutely, but only should the king think fit to make the deduction ; and was frequently dispensed with under order of the treasury, or by statutory authority in the grant of pensions. The other, the *1s.* duty, was first imposed in 1757. Both taxes, so far as they touched salaries of offices, were condemned by the Finance Committee of 1797, as involving a multiplication of receipts and payments by taking back with one hand what had just been given with the other : ‘If salaries were too high, the obvious and simple mode to tax, was by reducing, them.’ The taxes dwindled away under a course of exemptions under statutory authority, and were repealed, except as above stated, in 1876 ; the total loss to the revenue from the repeal being 217*l.* 10*s.*

¹ 7 Geo. I. stat. 1, c. 27 ; 49 Geo. III. c. 32 ; 6 Geo. IV. c. 9 ; 6 & 7 Will. IV. c. 97 ; 39 & 40 Vict. c. 16, s. 12 ; 40 & 41 Vict. c. 10.

CHAPTER II.

THE TAXES ON SUCCESSIONS.

I. THE PROBATE, ADMINISTRATION, AND INVENTORY
DUTIES.

II. THE LEGACY AND SUCCESSION DUTIES.

THIS is rendered a somewhat intricate heading of taxation from the multiplicity of taxes included and the manner in which the subject has been treated by the legislature. Until recently, it presented a group of taxes so destitute of foundation in any common principle, and so replete with anomalies, as to form a subject of bewilderment for foreign writers on taxation.

A preliminary difficulty presents itself in the selection of a fitting name for the group. These taxes have sometimes been termed the ‘Death duties’; but to this objection has been made, that the term is both unpleasant and devoid of meaning. There is a good deal, it is urged, in the name for a tax, as Walpole found to his cost when he labelled his Warehousing Bill with the name of ‘Excise’; and as a tax does not present, in itself, any very agreeable subject for contemplation, care should be taken to avoid sending it into the world with a ticket of condemnation in a name not always pleasant to hear repeated, if only for the reason implied in the ‘Hush!’ of the

old earl of Chesterfield, ‘He may have forgotten me.’ Moreover, lawyers, and others who like precision in language, object to the term, that death does not form the subject of the duty, which is cut off from the property with which it would otherwise go to the successor, who, therefore, is the person really taxed. The question may not be of any great practical importance. Here they will be treated as Taxes on Successions.

These taxes have no connection, directly or indirectly, with the old heriot and relief; and those that fall under sub-heading I. had until recently no connection with those under the other sub-heading. Let us take first, as the elder, the taxes on probates and letters of administration.

I. THE PROBATE, ADMINISTRATION, AND INVENTORY DUTIES.

These taxes touch property of the kind known as goods and chattels, a description of property that passes on a death to the executor or administrator of the deceased.

The title-deed of the executor—his authority for the administration of the property of the person who has by will appointed him to that position, is termed the PROBATE of the will. Early in our history the king, to whom, as *parens patriae*, belonged the supervision of the goods of persons who died without a will, granted that right to the bishop, or ‘ordinary,’ as he was termed, from the ordinary jurisdiction he had in his diocese; and inasmuch as the right would

be nullified by the production of a will, it involved, as of course, a right to require satisfactory evidence of the existence of a will. Where a person died leaving a will, the ordinary required the executor to produce it and verify it, on oath, as the will of the deceased. This done, the will was deposited for safety in his registry; and a copy, on parchment, under his seal, delivered to the executor, with a certificate annexed to the effect that the will had been duly proved, formed what is termed the ‘probate’ of the will—*probatum est*—the will has been admitted to probate, has been proved. Where a person died without a will—*sine testamento*—intestate, the ordinary granted to the administrator, as the representative of the deceased is termed, letters of administration empowering him to administer the property of the deceased according to law.

This property consisted, as before stated, of the goods and chattels of the deceased—his moveables, or personal property, as it is termed, because ‘*mobilia sequuntur personam* ;’ and in this category leaseholds are included, which, in law, are chattel interests in land, or ‘chattels real’; but land and freehold estates and all that is termed real property, from its superior importance to personal property, never were within the scope of this jurisdiction of the ordinary.

Upon the parchment or paper used for these instruments—probates of wills and letters of administration, where the estate was over the value of 20*l.*—a stamp duty of 5*s.* was imposed in the original Stamp Act; and this was raised subsequently to 10*s.*

The ad valorem taxation of property passing to the executor or administrator commenced at a later date, in the war of American Independence.

At this date, in Holland, wills were required to be written on stamped paper proportioned, in price, to the property passing under the will; and there were stamped papers costing from three pence, three stivers, a sheet, up to a price of 300 florins, equal to 27*l.* 10*s.* To this Adam Smith had directed attention in his ‘Wealth of Nations,’ and lord North, a willing disciple of Adam Smith, and a professed admirer of Dutch taxes, grafted a shoot from the Dutch fiscal system upon the 10*s.* stamp, and charged probates and letters of administration on the following scale, having reference to the amount of the property involved :—

Over 20 <i>l.</i> and under 100 <i>l.</i>	. . . . .	10 <i>s.</i>
100 <i>l.</i> and under 300 <i>l.</i>	. . . . .	1 <i>l.</i> 10 <i>s.</i>
300 <i>l.</i> and upwards	. . . . .	2 <i>l.</i> 10 <i>s.</i>

The principle thus introduced was subsequently extended by the addition of further steps to the scale. Before the war with France it ranged up to 5,000*l.* of value, for which the charge was 20*l.*; and in the war it was extended, first to 10,000*l.*, next to 100,000*l.*, 1795. afterwards to 500,000*l.*, and finally, in the last year of 1801. the war, to 1,000,000*l.* of value. The rates had been increased on several occasions,¹ and the yield of the tax was now half a million ²

In 1795, Pitt had secured the tax by a penalty imposed upon anyone who administered the property

¹ For estates of 600*l.* and upwards in 1801 and 1804, and for estates over 3,000*l.* in 1815.

² For 1815, ending Jan. 6, 1816, 505,000*l.*

of a deceased person without obtaining a grant of probate or letters of administration, which involved payment of the duty, within six months of the death ; and, in 1815, a distinction had been made—on what principle it is impossible to state—in the rates charged for the property of testate and of intestate persons, the rates being in the proportion of one-half more for letters of administration than for probates.

The tax was levied upon the whole estate, for which the probate or the letters of administration were granted, without any deduction for debts ; with power to claim, within three years, a return of duty in respect of debts paid.¹

Such was the history of the tax in England down to the end of the Great War.

Scotland.

In Scotland, no tax of this description was in force during the eighteenth century ; for though the Stamp Acts passed after the Union extended to Great Britain, they had no practical operation, as regards this kind of tax, in Scotland, where probates and letters of administration were unknown.

In 1804, an attempt to extend the tax to Scotland, by charging what were considered to be the instruments analogous to probates and letters of administration in England, was made with a weak and inefficient hand ; and the tax was in effect evaded until 1808, when by Spencer Perceval's Stamp Act, the commissary courts, the authority in Scotland analogous to the 'ordinary' in England, were prohibited from granting confirmation of the title of the

¹ 55 Geo. III. c. 184.

executor, without the exhibition of an INVENTORY of the property to be administered, duly stamped with the amount chargeable for a probate or letters of administration, as the case might be, in England. From this date, the tax has extended to Great Britain. In 1815, the yield in Scotland was 26,757*l*.

In Ireland this tax, first imposed, in 1774, by an Act of the Irish Parliament, produced, in 1817, the first year for which an account can be rendered, nearly 40,000*l*. The rates of duty were lower than those in England until 1842, when they were raised, in common with the other duties termed stamp duties, to amounts similar to those for England, as a partial equivalent for the income tax imposed in that year by Peel, which was limited to Great Britain.

Taking the taxes in the United Kingdom, tria juncta in uno, the yield was, in 1817, about 735,000*l*.; in 1837 it reached, for the first time, a million, which, on the average, was about the yield for the next fourteen years, and in 1851 had progressed no further than 1,060,000*l*.

In 1853, Gladstone, when dealing with the subject of the legacy and succession duties, though unable to touch the probate duty, acknowledged that it 'called for reform.'

In what particulars did the tax require reform?

1. The scales stopped at a million of value, where a maximum charge covered all beyond, the effect being that fortunes over a million, which, though not common, were not, even in 1853, wholly unknown in this country of riches, paid a proportionately less tax

according to the greater value of the estate. 2. The difference in the rates for testate and intestate estates was wholly indefensible. 3. The steps in the scales of charge were only an approximation to a percentage, obviously the true principle of charge; they were arbitrary, and had the effect in some cases of taxing the smaller estates at higher rates than estates of greater amount. 4. The tax fell upon the property without any deduction for the debts and liabilities of the deceased. 5. It touched only property passing to the executor or administrator—the goods and chattels of the deceased, his moveables and leaseholds, and not his land and freehold houses. 6. Lastly, it did not touch settled property.

1859. Four years after this the first step in reform was taken, when a rate was imposed for every 100,000*l.* of property over a million. This removed objection No. 1.

1870. The yield in the next year was little short of a million and a quarter; and ten years after this it had risen, notwithstanding an extension in 1864 of the limit of exemption from 20*l.* to 100*l.* of value in property, to more than a million and three-quarters.

In his budget of the next year lord Sherbrooke proposed to reform the tax as follows: To raise these duties and those on legacies and successions, so that where property pays the one it shall pay the other; revise the scale, make the charge the same in testacy and intestacy, and fix the duty at 2*l.* per cent. This proposal did not, however, pass into law.

1880. Nine years after this, the separate scales for pro-

bates and letters of administration, testate and intestate estates, were abolished by the late earl of Iddesleigh, as had been proposed in 1871; and the duties were imposed upon all the instruments—probates, letters of administration and inventories—according to a scale which, in 1881, was abolished by Gladstone, who imposed the present duties as nearly as possible in the form of an exact percentage—3 per cent., upon the net estate after allowance for debts.¹ The alterations of 1880–1 removed, therefore, objections Nos. 2, 3, and 4.

The tax in the old form was now abolished. It was no longer necessary to stamp probates or letters of administration. To obtain the probate or letters of administration it is obligatory to produce an *account of the particulars of the property* accompanied by an affidavit of value stamped as a receipt for the proper amount of duty. Thus, substantially, the method of charge in England and Ireland was assimilated to that for Scotland, and there was established throughout the kingdom a single tax or ESTATE ACCOUNT DUTY.

With a view to prevent the evasion of this tax on the general account of the personal property of the

¹ For estates not above 1,000*l.* the percentage is less, viz.: For estates above 100*l.* and not above 500*l.*, 1*l.* for every 50*l.* and part of 50*l.*, that is to say, at the rate of 2 per cent.; and for estates above 500*l.* and not above 1,000*l.*, 1*l.* 5*s.* for every 50*l.* and part of 50*l.*, that is, at the rate of 2½ per cent. Estates not above 100*l.* remain uncharged. In the case of estates not above 300*l.*, provision is made for obtaining probate or letters of administration through the agency of officers of inland revenue appointed for the purpose, on payment of a small fee of 15*s.* for court fees, and 1*l.* 10*s.* for duty. 44 & 45 Vict. c. 12. Part iii.

deceased, a tax of the same amount is charged upon accounts required of particular gifts of property in the following cases:—

First, in the case of death-bed gifts. King Charles II. is said to have expressed to his attendant courtiers a polite regret that he should be ‘such an unconscionable long time dying’; and in last sicknesses when prolonged, a sense of the kind attention of those watching beside them frequently prompts those whose hold upon property they cannot long retain is relaxing in tightness, to hand over gifts of property made in view of approaching death, *mortis causâ*. Such gifts the law regards with some suspicion, and it will not allow them to be good as against creditors. Nor is it fair that the state, under whose protection the property has been enjoyed, should, in such cases, be a loser by the transaction. The recipient of the gift is, therefore, required to deliver an account to the commissioners of inland revenue and pay duty on the gift.

A similar account is required when a gift is taken under a gratuitous settlement of property made within three months of death.

The other cases in which evasion of the estate account duty is prevented are: 1. Those where a gift is taken of property invested by the deceased in his own name jointly with that of the recipient, so that, either by presumption of law—as is the case where there is a relationship of husband and wife or parent and child—or by proof of the intention of the gift, it has passed to the survivor; and, 2. Those where

there is a gift of property gratuitously settled, with a life interest reserved to the settlor or a power for him to re-acquire the property absolutely. This does not touch settlements on marriage, that are not gratuitous; and, should settlement duty have been paid on the property gratuitously settled, it is to be returned. The amount received from these outrigger account taxes was, in 1884-5, over 31,000*l*.

The yield of the tax, which had been in 1874 two millions, was, in 1880, two millions and a half.

The payment of the 3 per cent. was allowed to cover the 1 per cent. duty payable, under the Legacy and Succession Duty Acts, by lineal relatives; so that a fusion was effected of the tax we have been discussing with the taxes under the other sub-heading of the chapter, and we are thus placed upon the fringe of the subject of

II. THE LEGACY AND SUCCESSION DUTIES.

The legacy duty commenced in 1780, four years after the first publication of Adam Smith's 'Wealth of Nations.' Lord North noted the reference in this work to the Roman *vicesima hereditatum et legatorum*, a tax imposed by Augustus, for payment of the army, on the Romans, whom he could not reach by the tributum or ordinary property tax, which was applicable only in the provinces. In Holland a similar tax was in force; but neither from the modern nor from the ancient precedent could North devise a tax on collateral successions satisfactory to his mind. Meanwhile, he imposed in the form of a stamp duty, a tax

The
Legacy
Duty.

upon any receipt given for any legacy or share of residue of the personal property of a deceased person :

Not exceeding 20 <i>l.</i>	2 <i>s.</i> 6 <i>d.</i>
Exceeding 20 <i>l.</i> and under 100 <i>l.</i>	5 <i>s.</i> 0 <i>d.</i>
100 <i>l.</i> and upwards	10 <i>s.</i> 0 <i>d.</i>

The duties were increased, by Pitt, in 1789; but as they were charged upon receipts which nothing in our law rendered it compulsory to give or require, the instrument taxed rarely came into existence, and, as may be imagined, the tax produced an insignificant amount of revenue.

In 1796, Pitt charged the property itself in the hands of the executor, and, in imitation of the systems to which Adam Smith had directed attention—the Roman system, and that in force in imitation of it in Holland—imposed the tax on *collateral successions*, at different rates, varying according to the degree of relationship between the deceased and the recipients of his property. Brothers and sisters and their descendants paid at the rate of 2*l.* per cent.; uncles and aunts and their descendants, 3*l.*; great uncles and aunts and their descendants, 4*l.*; and all other collateral relatives and strangers in blood, 6*l.*

Pitt's scheme included a tax on collateral successions to landed property, at the same rates as successions to personal property, to be paid, not in a single sum, but by eight half-yearly instalments. But this part of his scheme he was unable to pass, and the tax accordingly was imposed only in respect of personal as opposed to landed property.

The rates for the four classes of taxpayers were

raised, in 1804, to $2\frac{1}{2}$, 4, 5, and 8; but the tax continued to touch collateral successions only until 1805, when Pitt raised the 8 per cent. for remote relations and strangers in blood to 10 per cent., and *extending the tax to children* and descendants of children, charged them at the rate of 1 per cent.

In the last year of the war, Vansittart extended the tax to the *luctuosa hereditas* of the father and mother, and to lineal ancestors, at 1 per cent.,¹ the rate for children and descendants of children. At the same time, the rates of $2\frac{1}{2}$, 4, and 5 per cent were raised to 3, 5, and 6.

The widow now remained the sole successor untaxed, the rates for other successors being : 1, 3, 5, 6, and 10 per cent.

In 1815 the yield was, in England, 726,219*l.*; Scotland, 39,885*l.*; Great Britain, 766,104*l.* Subsequently, to include Ireland, it was as follows :—

In 1825 . . . 992,000 <i>l.</i>	}	In 1845 . . . 1,178,000 <i>l.</i>
„ 1835 . . . 1,106,000 <i>l.</i>		„ 1852 . . . 1,225,000 <i>l.</i>

The injustice of the existing tax had long been acknowledged. It touched only personal as opposed to landed property, and only property that passed by will or through intestacy, as opposed to that which passed under settlement.

The Succession Duty Act, 1853, was the result of a successful attempt by Gladstone to perform that which Pitt had been unable to do in 1796. It was only passed after prolonged debates on the details of the measure.

The Suc-
cession
Duty

¹ 55 Geo. III. c. 184.

The Act charges all property, landed and personal, devolving from the enjoyment of one person to that of another in consequence of a death, whether as the result of some personal disposition of it or of a devolution by law ; but it excludes from the operation of the Act, by special exemption, property subject to the Legacy Duty Acts, with this exception, that leaseholds, which technically are personal property, are ranged with and taxed as land.

Dispositions are, speaking generally, of two kinds : (1) wills, which come into operation on the death of the testator ; and (2) deeds and other instruments, which take effect from the date ; and the plan of the Act is to make every disposition confer, at the time of its coming into operation, a succession on the persons in whose favour it operates. In the case of a devolution by law the successor has the immediate enjoyment of his succession ; but by disposition property may be settled so as to involve future as well as immediate interests in the property ; the plan of the Act is to make the successor pay when he comes into the enjoyment of his succession.

The duty to be paid is calculated on the value of the succession. And, as in the case of legacy duty the rate is regulated by the degree of relationship between the deceased and the recipients of his property, so, under this Act, the rate is 1, 3, 5, 6, or 10 per cent., according to the relationship between the successor and the person from whom he derives his succession.¹ Persons married to others of nearer

¹ He is termed the 'predecessor.' This includes settlor, testator, ancestor.

consanguinity than themselves to the 'predecessor' are charged at the lower rate accordingly.

In the case of *landed property*, the *value of the succession* is the capitalised value of an annuity to the successor equal to the annual value of the property, payable to him for life, or for any less period during which he may be entitled to the property. Tables are given, in a schedule to the Act, for the calculation of the value of annuities; and in the case of landed property the duty is to be paid by eight half-yearly instalments. Rules are given in the Act as to the allowances to be made in calculating the value of successions; and provisions to adjust the tax to property of various kinds, more particularly, timber, advowsons, manors, mines, and property yielding a fluctuating income.

The following are exempted :—Successions out of an estate under 100*l.* in value; successions less than 20*l.* in value.

Payment of the tax is secured by provisions which not only make the duty a first charge on the property as well as a debt to the crown from the successor, but enlist, as persons accountable to the crown for the duty, all trustees, executors, administrators, guardians, and others in fiduciary relations to the successor. These accountable persons are required, when a succession has fallen in,¹ to give notice of the fact to the commissioners of inland revenue, deliver an account of the property, its value, the deductions claimed, the

¹ In the case of personal property, at the time of first paying or retaining it to or for the successor; in the case of land, at the expiration of twelve months after the succession has fallen in.

names of the successor and predecessor, their relationship to each other, and all other particulars necessary to enable the commissioners rightly to assess the duty. For the duty assessed these accountable persons are responsible to the crown.

On the introduction of his proposal for the new tax, the chancellor of the exchequer had stated his estimate of the probable yield in 1856-7 at 2,000,000*l.* Alarmists averred, in the debates on the subject, that the figures should be 3,000,000*l.* or 4,000,000*l.* But due allowance had not been made for the multiplicity of incumbrances affecting lands, in deduction from their value to the owners; while the disposition of personal property, which formed, to a great extent, the basis for the high estimate, was erroneous as a guide for land, in consequence of the difference in the extent to which land, as compared with money, is settled upon sons and other near relations paying the lower rates of duty. The yield in 1859 was only 564,000*l.*; and in 1869, 732,000*l.*

Lord Sherbrooke, on the ground of this miscalculation, proposed to raise the 1 per cent. for lineal descendants to 2 per cent., and the 3 per cent. between brothers to $3\frac{1}{2}$ per cent. The effect of the alteration, taken in connection with a proposed alteration of the probate duties, would have been to obtain from the taxes on property on its devolution in consequence of a death, an additional 1,020,000*l.* a year, of which 300,000*l.* would fall in the year 1871-2. But the proposal encountered considerable opposition in the house of commons, and eventually was abandoned.

To add, now, the yield of the succession duty to that of the legacy duty, which, it will be remembered, had been, in 1852, about $1\frac{1}{4}$ millions: the yield of the legacy and succession duties was—

In 1858 . . . 1,864,000 <i>l</i>.	|	In 1876 . . . 3,500,000 <i>l</i> .
„ 1859 . . . 2,211,000 <i>l</i>.	|	„ 1880 . . . 3,700,000 <i>l</i> .

To add the yield of the probate duty: the yield of the probate, legacy and succession duties was, in round numbers—

In 1876 . . . 5,750,000 <i>l</i> .		In 1880 . . . 6,250,000 <i>l</i> .
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As before stated, the legislation of 1881 not only established a single ESTATE ACCOUNT DUTY throughout the United Kingdom, it also effected, substantially, a fusion of the inventory or estate account duty with the legacy and succession duties, by providing that the payment of the first-mentioned duty should cover the legacy and succession duties charged at the rate of 1 per cent. More than one half the property subject to legacy duty had, under the old system, paid duty at that rate, having already paid the probate, administration or inventory duty. The inventory or estate account duty thus, to a considerable extent, included a legacy and succession duty.¹

The Taxes on Successions produced :—

In 1881 . . . 6,657,000 <i>l</i>.	|	In 1883 . . . 7,250,000 <i>l</i> .
„ 1882 . . . 7,000,000 <i>l</i>.	|	„ 1885 . . . 7,725,000 <i>l</i> .

These taxes are still pigeon-holed for revision. 1885.

¹ The result of this important alteration was in the first ten months, June 1881 to March 1882, an increase in the inventory or estate account duty of 450,768*l*. and a decrease in the legacy and succession duties of 52,192*l*., leaving a gain of 398,576*l*.

Three great anomalies of the system of death duties remain for future discussion and arrangement: the total exemption of property in mortmain,¹ the question between settled and unsettled personalty, and the question connected with life interests in settled property.

¹ A preliminary attempt has since been made to obtain from bodies corporate and incorporate, by means of an annual payment in the nature of an income tax, some compensation to the revenue for the loss sustained in consequence of the non-liability of their property to succession duties. But the taxing Act is so limited in its operation by numerous and extensive exemptions, that the yield has hitherto fallen far short of the original estimate. In the fiscal year 1885-6, it was 32,600*l*.

CHAPTER III

THE TAX ON PROPERTY SOLD BY AUCTION. 1777—1845.

CANDLES, which are said to have been used by king Alfred to measure time, were subsequently used at sales by auction (Lat. *auctio*, increase—of bids) for the same purpose—to limit the time for the bid—and an OUTCRY, ‘Come, who bids? come, who bids?’ was subsequently the term used for this method of public sale.¹

A tax was first imposed upon property sold by auction—‘by outcry, knocking down of hammer, by candle, by lot, by parcel, or by any other means of sale at auction, or whereby the highest bidder is deemed to be the purchaser’—in Great Britain in 1777, for the purposes of the war of American Independence; and lord North stated that he derived the suggestion for the tax from the fiscal list of Holland, to which Adam Smith had directed attention in the ‘Wealth of Nations.’

It included, as amended subsequently—1. Land and houses, annuities, ships, reversionary interests in the funds, plate and jewels, at 3*d.* in the £ on the price; and 2. Furniture, fixtures, pictures, books, horses and carriages, and all other goods and chattels, at 6*d.*² in the £.

¹ ‘City Madam,’ act i. scene 3.

² 17 Geo. III. c. 50; 19 Geo. III. c. 56.

The yield was, at the commencement of the Great War, in England 71,200*l.* net, and in Scotland, 3,461*l.*; forming for Great Britain about 75,000*l.*; and during the war, the rates were raised at first to 6*d.* and 10*d.*, and subsequently to 7*d.* and 1*s.* for the two classes of property.¹

1797.

Meanwhile the tax had been extended to Ireland, at the rates of 3*d.* and 6*d.*—increased, in 1803, to 6*d.* and 10*d.*

The net yield was, in 1803, in England 198,224*l.*; Scotland 12,695*l.* and Ireland 5,151*l.*; in all, 216,070*l.*; and in 1815 it was 284,894*l.*

Sheep's wool of home growth ranged under the higher rate until 1815, when it was charged at a rate of 2*d.* only, if sold for the benefit of the grower or first purchaser.²

A fourth rate, of only $\frac{1}{2}$ *d.* per cent., was in effect established in 1817 by order of the Treasury, for foreign produce on the first sale thereof.

In 1834 the yield in the United Kingdom was from—1. Lands, houses, annuities, ships, plate, and jewels, 92,185*l.* 2. Household furniture, horses, carriages, and other goods and chattels, 148,359*l.* 3. Sheep's wool, 10*l.* 1*s.* 6*d.*, of which 13*s.* 3*d.* was the produce for Ireland, and 14*s.* for Scotland; and 4. Foreign produce, 3,425*l.*, of which 17*s.* 10*d.* was collected in Ireland—forming a total of 243,980*l.*

During the course of its existence the tax became overgrown with exemptions, which the more powerful interests of the country, manufacturing and agri-

¹ 37 Geo. III. c. 14; 45, c. 20.

² 55 Geo. III. c. 142.

cultural, succeeded in obtaining, either directly or indirectly, some of them being statutory, others under special orders of the Treasury. These exemptions, while they afford an explanation of the continuance of a tax which, had they not been granted, would not have been endured by the public, formed, in themselves, so many weighty arguments for its repeal. Moreover, the evasions that occurred as regards the sale of land were notorious. Put up to auction with a view to ascertain the price it would fetch, land was bought in at the auction in order to avoid payment of the duty, and subsequently was sold by private bargain. Lastly, the Treasury had no real hold on the taxpayer; for the due collection of the tax depended entirely on the conscientious feelings of the auctioneers, to whom was entrusted the duty of collecting it. Radically bad, and incapable of improvement, this tax was now placed by the commissioners of excise inquiry, in their Report on the subject, among the first of the taxes to be selected for repeal, as soon as circumstances would permit.

It continued in existence until 1845, when it was repealed as part of those 'arrangements with regard to the general taxation of the country' Peel was able to make in consequence of the continuance of the income tax. The repeal, in his opinion, involved considerable advantages to a commercial country from greater facilities in the transfer of property. The yield was then about 300,000/.¹

¹ 8 & 9 Viet. c. 15.

CHAPTER IV.

TAXES ON PROPERTY INSURED AGAINST LOSS BY FIRE
OR AGAINST SEA RISK.¹

SOME of our taxes have been founded upon necessity rather than principle. To the wants of the country in time of war were due the taxes on insurance from which we derived for a long time a considerable amount of revenue—taxes on that providence which it should be the object of the state to encourage in every possible way.

The Tax on Fire Insurance. 1782—1869.

1782.

This tax was first imposed in the war of American Independence by lord North. The rate was 1*s.* 6*d.* per 100*l.* of the amount insured; and this was to be collected from the insurers by the Fire Insurance offices, who were required to take out annual licenses from the commissioners of stamps, and give security for account and prompt payment of the duties collected, being allowed, for the trouble of collecting, 1*s.* in the £ on the amount paid over.²

The yield, estimated at 100,000*l.*, was, on an average

¹ Under the Stamp Act of 1694, paper with a 6*d.* stamp was to be used for 'every policy of insurance;' and this stamp duty on policies was subsequently raised in amount.

² 22 Geo. III. c. 48.

for the first eight years, about 106,500*l.*; from property insured to the amount of 142 millions; and before the outbreak of the war with France, had increased to about 135,000*l.* In the war the rate was raised on three occasions: first to 2*s.*; then to 2*s.* 6*d.*; and in 1815, to 3*s.* per 100*l.*

The yield for this year was 518,625*l.*; but this does not adequately represent the yield of the 3*s.* duty, which, on an average of the three following years, was nearly 600,000*l.*; from 400 millions of property insured.

In 1832, the yield had advanced to 806,762*l.*; the property insured, to 538 millions.

In the next year, lord Althorp exempted insurances on agricultural produce, farming stock (live or dead), and implements or utensils of husbandry on farms, where effected by a separate policy.¹ The value of the ‘agricultural stock,’ as it was shortly termed, thus exempted was, in 1835, about 40 millions.

The tax, which extended only to insurances effected in licensed offices under bond to the Crown, was easily evaded by means of policies effected abroad or with foreign companies and when confidence in foreign companies became more firmly established, evasions of this sort had a material effect on the yield. These practices continued until 1856, when Cornewall Lewis brought within the charge all insurances wherever effected, and placed the agents of foreign companies on the same footing as British companies in regard to license, bond, and the collection of the duty.²

¹ 3 & 4 Will. IV. c. 23.

² 19 & 20 Vict. c. 22.

But this tax on providence had long been condemned in the judgment not only of the house of commons but of everyone capable of forming an opinion on such subjects: and in 1862 the House pledged themselves by a resolution passed by a majority of eleven votes, to reduce it on the first opportunity. A step in that direction was taken in 1864. In this year the yield in the United Kingdom—since 1842 the rate in Ireland had been the same as in Great Britain—was no less than 1,700,000*l.*, the highest recorded. The duty was now reduced, by Gladstone, by a moiety for insurances of stock in trade and machinery, fixtures, implements, and utensils used for manufacture or trade; at a loss to the revenue of about 165,000*l.*

The course of fiscal exemption never has run smooth. Enormous difficulties arose in relation to the definition of ‘stock in trade’ liable to the lower rate of duty; but these were happily removed in the following year, when Gladstone announced in his budget speech that the surplus at his command enabled him to extend the reduction to insurances of all descriptions of property.

The end was not far distant; in 1869 the surplus at the disposal of Lowe enabled him to repeal the tax. The yield for 1868–9, deducting discount allowed for collection, was 1,018,654*l.*

The Tax on Sea Insurance. 1795–1885.

1795.

The percentage duties on property insured from sea risk, first imposed by Pitt, as a war tax, in the

third year of the war with France, varied with reference to the premium for the insurance: where not exceeding the rate of 10s. per cent. on the sum insured, 1s. 3*d.* per 100*l.*; where exceeding that rate, 2s. 6*d.*¹ And the yield was, in 1797, 96,884*l.*

In his last budget before leaving office, Pitt ^{1801.} doubled the rates for foreign, as opposed to coasting risks; but in the next year all insurances at a premium not exceeding the rate of 20s. per cent., were subjected to the lower rates of 2s. 6*d.* and 1s. 3*d.*²

In 1808, policies of mutual insurance (where no premium is paid) were charged at the same rate as insurances at a premium exceeding the rate of 20s. per cent.

The plan of the tax was as follows: Stamped forms of policies were provided at an office near the Royal Exchange, opened for the purpose. All contracts for insurance that did not give the particulars of the insurance and were not written on paper stamped to represent the payment of the proper duty were declared illegal. And any evasion of the tax by custom, that is, by any tacit understanding that tax was to have nothing to do with payment on loss, was prevented by provisions of a stringent character and penalties imposed broadcast on assurers and assured, brokers and agents.

Guarded against evasion by these stringent provisions, the tax proved extremely productive during the war, when England was practically the only

¹ 35 Geo. III. c. 63.

² 41 Geo. III. c. 10 ss. 1, 7: 42, c. 99, s. 7.

country in which sea risks could be insured. The yield cannot be stated with accuracy, as no account exists prior to 1820, but may be estimated, for the later years of the war, at about 400,000*l*.

After the war, foreign competition in sea assurance revived; and the inevitable result of an excessive tax was soon apparent. Business was driven from the country, and insurances were extensively effected in Hamburg, France, Holland, and America. Notwithstanding the enormous increase in commerce, the yield of the tax dwindled, in consequence of the diminution of business, to less than a moiety of the yield in the later years of the war. In 1832 it was 212,586*l*.

1833

In the next year, partly in hopes of restoring to the country the business that had left it, and partly from a consideration that the tax had been imposed as a war tax, to be repealed or considerably reduced on the restoration of peace, Althorp reduced the duties, by nearly half, for foreign voyages and time policies.

No alteration was made as regards coasting risks, and the duties now stood as follows:—for every 100*l*. or fractional part of 100*l*. insured—

Voyages.—Coasting risks:—	<i>s.</i>	<i>d.</i>
Premium not exceeding 20 <i>s.</i> per cent. .	1	3
Exceeding 20 <i>s.</i>	2	6
Voyages.—Foreign risks:—		
Premium not exceeding 15 <i>s.</i> per cent. .	1	3
Exceeding 15 <i>s.</i> and not 30 <i>s.</i>	2	6
Exceeding 30 <i>s.</i> (as heretofore)	5	0

Time policies—a year being the legal limit ¹ :	s.	d.
Not exceeding three months	2	6
Exceeding three months	5	0

Under Peel's second administration, between his two famous budgets of 1842 and 1845, some minor reforms in taxation were effected, one of which was a further reduction of these duties, in 1844, when they were reimposed as follows:—for every 100*l.* or fractional part of 100*l.* insured,

Voyages.—Foreign risks and Coasting risks:—

Premium not exceeding 10 <i>s.</i> per 100 <i>l.</i> . .	0	3
Exceeding 10 <i>s.</i> and not 20 <i>s.</i>	0	6
„ 20 <i>s.</i> „ 30 <i>s.</i>	1	0
„ 30 <i>s.</i> „ 40 <i>s.</i>	2	0
„ 40 <i>s.</i> „ 50 <i>s.</i>	3	0
„ 50 <i>s.</i>	4	0

Time policies:—

Not exceeding six months	2	6
Exceeding six months	4	0 ²

Mutual Insurance:—

Voyage, and not time	2	6
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In 1865, in the ‘omnibus’ Bill that was then customary, insurances made abroad by or on behalf of insurance offices in the United Kingdom, and policies executed abroad and enforceable here were charged with duty. And a reduction of the 2*s.* 6*d.* per 100*l.* duty was allowed on time policies for a term not exceeding six months, viz., to 2*s.* for policies

¹ 3 & 4 Will. IV. c. 23.

² 7 & 8 Vict. c. 21.

exceeding three and not exceeding six months, and to 1*s.* in ordinary cases, for policies not exceeding three months; but in cases of insurances for not exceeding one month of vessels in dock, harbour or river, only 6*d.* per 100*l.* was charged.¹

The tax was now again a productive tax, and yielded, in 1866, 472,000*l.*

1867.

In the next year Disraeli devoted part of his surplus to the reduction of these duties. The opportunity was taken to clear the statute-book of some of the complicated enactments on the subject. The law, with certain amendments, was re-enacted; and the duties, as reimposed, were charged at the rate of 3*d.* per 100*l.* for voyage policies and time policies not exceeding six months; and 6*d.* per 100*l.* for time policies exceeding six months.²

The yield in the United Kingdom, in thousands, was, in 1870, 83,000*l.*; in 1876, 120,000*l.*; and in 1884-5, 146,000*l.*

The tax extends to insurances of ships, their furniture, the cargo—goods or merchandise on board—freight, in the wide sense of the benefit derived by the shipowner from the employment of his ship, or any other interest relating to ships that may lawfully be insured; to insurances by carriers; and to insurances of land risk incidental to transit insured in a sea policy.

Insurances for a voyage and for time over 30 days are charged as for a voyage and for time; and time insurances must not exceed 12 months.

¹ 28 & 29 Vict. c. 96.

² 30 & 31 Vict. c. 23.

BOOK III.

TAXES ANALOGOUS TO A PROPERTY TAX.

CHAPTER I. INTRODUCTORY.

CHAPTER II. TAXES ON HOUSEHOLDERS.

CHAPTER III. TAXES IN RESPECT OF DOMESTIC ESTABLISHMENTS, WITH OTHERS THAT RESEMBLE THEM IN PRINCIPLE.

TAXES ANALOGOUS TO A PROPERTY TAX.

CHAPTER I.

INTRODUCTORY.

THE dislike of individuals to state precisely what they are worth in moveable property—for there is no difficulty in the assessment of lands—has, in many countries, induced the government to have recourse to some secondary means for the estimation of the ability of the taxpayers to contribute towards the necessities of the State.

In England this method has been much used, and the taxes under consideration are the means that have been employed. A brief statement of them will be sufficient to prove the principle upon which they proceed. They may be classed under two heads: 1. Those on householders—persons in respect of the occupation of houses; and 2. Those on persons with reference to the establishment kept by them, together with certain other taxes of a similar nature.

1. The first tax in respect of houses, the HEARTH-MONEY, or chimney-money, imposed not long after the Restoration, from a French original, was re-

pealed soon after the Revolution; to be succeeded, in 1696, by another tax of this class, imposed by reference to the windows in the house, in lieu of the hearths or chimneys, which developed in future years into the well-known WINDOW TAX.

1851. A third tax of the same kind, introduced into our fiscal system by North, in the war of American Independence, was charged, not by reference to the windows, or the hearths or chimneys in the house, but on the principle of a rate, that is, by reference to the annual value of the house. This TAX OF INHABITED HOUSES was selected, in 1834, by lord Althorp for repeal, rather than the window-tax, on the ground that, in its incidence, it pressed on house property generally, while the main incidence of the window tax was on the houses of the richer class of persons; but, subsequently, the more serious objections to which the window tax was liable induced the house of commons to reverse the policy of lord Althorp's measure, repeal the window tax, and reimpose the tax on inhabited houses, with certain alterations which obviated some of the objections to which the tax repealed in 1834 had been liable. This tax remains in force at the present day.

2. The TAXES ON persons by reference to ESTABLISHMENTS, imposed one by one, dropped into the fiscal pitcher in order to make the water rise, must be regarded as experiments, or rather as expedients used, by the chancellor of the exchequer, in endeavours made during times when property itself was only partially reached and ineffectually charged

by the old annual land tax, to reach it by taking some form of expenditure as the criterion of its existence. ‘Carrosse, chevaux, livrées, armoiries, rien n’échappe aux yeux, tout est curieusement observé; et, selon le plus ou le moins de l’équipage, ou l’on respecte les personnes, ou on les dédaigne.’¹ These words of La Bruyère, written sixty years before the imposition of the first of these taxes, accurately describe the principle upon which they all were imposed.

The first, copied from a charge in the last of the 1717 capitation taxes, was imposed by Pelham in the war of the Austrian Succession; and he could not have selected from the establishment of the taxpayer a subject more generally allowed to be evidence of easy circumstances than the CARRIAGE or COACH, as it was first termed, from the French coche, which formed the basis of the new tax. The second, imposed by Lyttelton in 1756, by reference to the contents of the PLATE-CHEST of the taxpayer, was subsequently repealed in consequence of the impossibility of assessing it fairly. A third was added in the war of American Independence, by North, who selected MEN-SERVANTS, ‘ditis examen domus,’ as evidence that the master of the establishment was able to bear some additional amount of taxation; and a fourth, by Pitt, at the commencement of his fiscal career, when, having to meet the expenses incurred in the late war, he sent the taxgatherer into the stable of the taxpayer, and added the SADDLE and

¹ Caractères: De la Ville

CARRIAGE HORSES kept therein to the list of subjects selected as criteria of existing property. The fifth was added in the same year as the fourth, when Pitt, profiting by a suggestion made by lord Surrey, selected persons keeping establishments of horses for RACING purposes as fit subjects for special taxation. And the new tax on certificates for SPORTSMEN was imposed upon a similar principle; for at that date the right of sporting was limited, by necessary qualifications, to the owners of property.

The foregoing taxes were originally placed under the management of one or the other of various existing sets of commissioners. The carriage tax was administered by the excise, and the saddle and carriage horse tax, by the stamp department. But in 1785 Pitt transferred these taxes to the tax department, for management by the commissioners for taxes in the same manner as the window tax and the tax on inhabited houses.¹

WOMEN-SERVANTS were now taxed, but only for six years.

The commencement of the strain upon this system of taxation for the purposes of the Great War, is marked by the imposition, in 1795, of the ‘guinea pig’ (pig-tail) tax as it was called, charged upon the householder in respect of the persons in his household who wore HAIR-POWDER. The new tax on DOGS, of the next year, ranked among the taxes at present under consideration; for it was expressly limited to persons keeping sporting dogs or a number of dogs.

¹ From July 5, 1785. 24 Geo. III. c. 31.

Lastly, a more curious inspection of the person of the taxpayer resulted in the taxation of the WATCHES worn in those days attached to the seals that dangled from the fobs of beaux, or by ladies, depending from a girdle round the waist, as well as persons in possession of CLOCKS.

These taxes, formed by Pitt into a group commonly termed the 'Assessed Taxes,' a term which may be meaningless, if not misleading, but at which it may not be worth the while here to cavil, had been used by him in the war as a general system of direct taxation. Thrice he raised them by percentages, and, at last, in 1797, in an hour of peril to the kingdom, when a large addition to the revenue was required, enormously increased them, and by means of the famous 'Triple Assessment,' endeavoured to obtain the effect of a property tax at 10 per cent.

The result was a fiscal fiasco unequalled in the history of our taxation.

The assessed taxes, thus put to the test as a system for the taxation of property, proved a failure. According to Pitt's calculation the yield of the Triple Assessment should have been about ten millions; but the actual produce was only about half that amount. In these circumstances, in 1798, he rendered obligatory a system of returns which, under the Triple Assessment, had been only permissive, and, repealing the Triple Assessment, imposed a property and income tax of 10 per cent.

The collapse of the Triple Assessment did not affect the existence of the assessed taxes. Retained

in our fiscal system, they received an addition, in the form of the tax on ARMORIAL ENSIGNS, which did not, however, increase their number; for on thus laying his hand on the seals of the taxpayer, the chancellor of the exchequer released the watch to which they were attached: the new tax was a sort of substitute for that on clocks and watches, which, having nearly ruined a useful trade, was now repealed as a failure. Moreover, subsequently, under the pressure of the war, these taxes were raised to such excessive rates that Gillray, had he been alive at its close, might have again, as he had in 1798, depicted John Bull, with a rueful countenance, answering a knock at the door to a group of monstrosities (the assessed taxes), demanding from him the payment of a charge equal to another Triple Assessment.

1815.

At the end of the war, when taxation in this country had reached the zenith, the revenue returns give as the produce of 'the assessed taxes'—to include the window tax and the tax on inhabited houses, the taxes on establishments and other sources of revenue returned under that head—a total, for Great Britain, of no less than 6,500,000*l*.

The loss of 14,500,000*l*. of revenue when the income-tax payers cast off their burden in toto, now left the chancellor of the exchequer empty-handed, and he was compelled to retain the taxes on establishments at excessive rates, until 1823, when 'Prosperity' Robinson repealed a moiety of the duties in Great Britain, and the whole in Ireland, where these taxes had never prospered. and where.

at half-rates, they would probably have yielded scarcely enough to cover the cost of collection.

As might be expected, attempts were made to obtain a total release for Great Britain. But a motion to that effect made in the House, and pressed to a division, was negatived; and Robinson effectually resisted all the attempts subsequently made to induce the government to further reduce or totally repeal these taxes.

Thirty years passed; reforms in almost every other direction had been effected in our taxes, and a property and income tax had been in existence for more than ten years, before the assessed taxes were passed under review by the chancellor of the exchequer.

Gladstone now cut away ‘many of the exemp- 1853.
tions with which these taxes were overgrown.’ Pitt’s progressive scales of duty, increasing the charge for each article according to the number kept, were abolished, as having proved a source of inconvenience to trade and complications and frauds in compositions for the taxes. The powers of compounding were repealed. And a simplification of the law on the subject was effected which amounted to the substitution, for the existing obscure and complicated system, of a comparatively simple set of rules as nearly as possible uniform, on the principle of a fixed payment for every subject of duty comprised in the establishment taxed.¹

Three years after this, a process of disintegration 1856.
commenced, when the tax on establishments of race-

¹ Financial Statements, p. 2. Northcote, Financial Policy, p. 128.

horses was removed from the list and reimposed in another form ; and, in 1860, Gladstone changed the tax on sporting certificates into an excise license.

The old system of local assessment and collection still prevailed ; but the assessment was loose to a degree, while in the collection many of the collectors seemed, in their proceedings, more intent upon advertising goods in which they dealt, than collecting taxes, for which they left notes of demand that passed unnoticed into the waste paper basket, in consequence of their being mistaken for ordinary puffs of tradesmen's goods. The unsoundness of the system, and these irregularities in practice, formed a constant subject of vexation to the commissioners of inland revenue. Bills were prepared for altering the method of assessment and collection, but for various reasons were not pressed. Successive ministries nibbled at the question. Mr. Childers, when secretary for the treasury, all but matured a plan for the re-arrangement of the tax on dogs. It was reserved, however, for Ward Hunt to make the experiment in corpore vili. Removing the dog from the taxable establishment under the assessed tax system, he reimposed the tax in the form of a duty on a license, to be taken out annually by the person keeping the animal.

1867.

Abolition of the Assessed Taxes.

The experiment proved successful, and in 1869 Lowe embodied in his budget scheme a measure which, in effect, shattered the assessed tax system to pieces. Of the remaining taxes, that on persons

wearing powder was now repealed as unproductive ; while those on carriages, men-servants, horses, and armorial ensigns were altered to license duties similar to that for dogs.

In re-imposing these taxes alterations were made in the various charges, which amounted in effect to a reconstruction of every particular tax. And in all cases the duty was payable on the 1st of January for a license which covered the year.

Enactments contained in fifty-two Acts of parliament relating to the subject were repealed, and as the judges refused to listen in argument to the decisions on the assessed tax Cases, about 2,900 decisions contained in the assessed tax case books were involved in the repeal.

In the next year a license duty was imposed upon persons using or carrying GUNS, forming an outrider to the duty on sporting licenses.

The repeal of the taxes on saddle and carriage ^{1875.} horses and race-horses, condemned as objectionable in the report of lord Rosebery's committee of the house of lords on the subject of the improvement of the breed of horses in this country, has diminished the number of the contributories to the revenue under this sub-heading of taxes to six, viz. Carriages, Servants, Armorial Ensigns, Sporting Licenses, Gun Licenses, and Dogs. They yield a fairly steady revenue of between 1,300,000*l.* and 1,400,000*l.* per annum. More particularly, the amount of duty charged in the fiscal years ended March 31, 1882, 1883, and 1885, was as follows :—

	1881-2	1882-3	1884-5
	£	£	£
Carriages	552,333	554,850	549,406
Servants	136,239	137,162	139,046
Armorial ensigns . .	79,419	78,711	77,455
Sporting licenses . .	167,694	167,731	180,593
Gun licenses	76,824	77,783	83,767
Dogs	342,528	333,250	341,672
	1,355,037	1,349,487	1,371,939

After the foregoing observations regarding the taxes bracketed together in this chapter in the group, we may proceed to open the bracket and discuss the history of each tax separately, taking, first, the taxes on householders, as such ; and, subsequently, the taxes in respect of domestic establishments.

CHAPTER II.

TAXES ON HOUSEHOLDERS.

- I. THE HEARTH MONEY.
- II. THE TAX ON WINDOWS IN HOUSES.
- III. THE TAX ON INHABITED HOUSES.

CHAPTER II.

TAXES ON HOUSEHOLDERS.

I. THE HEARTH-MONEY. 1662-88.

THE tax termed hearth-money, imposed in 1662, in hopes of making up the deficiency in the revenue granted to Charles II. after the Restoration, was charged on:—every dwelling and other house and edifice, and lodgings and chambers in the inns of court and of chancery, colleges, and other societies in England and Wales, at 2*s.* for every fire-hearth and stove therein. It was assessed on an account or return to be made by the occupier, after notice from ‘the constable, head-borough, tithing-man, or other such officer within whose precinct the house was situated,’ or the treasurer or other officer of the inn, college, or society.

The local officer was to enter the house and verify the account, and in default of account, to assess the tax on his own view. The accounts, when so verified or assessed, were to be delivered to the county justices at the next quarter sessions after the last day of May; and the clerk of the peace was to

enroll the accounts and send a duplicate thereof to the court of exchequer.¹

The tax was to be paid by half-yearly portions; and the collection was entrusted to the local officers and treasurer or other officer before mentioned, who paid over their receipts to the high constables of the hundred, to be forwarded by them to the high sheriff of the county. But, in the city of London the high sheriffs of Middlesex, in the borough of Southwark the high sheriff of Surrey, and in any city or town being a county of itself the sheriff, received the returns from the local officers and collected the tax.

The following were exempted:—1. Everyone who, ‘by reason of poverty or the smallness of his estate,’ was exempted from church and poor-rates, or who could prove the annual value of the house to be not more than 20*s.*, and that neither he, nor any other person using the house, occupied land of the annual value of 20*s.*, or possessed lands, tenements, goods, and chattels to the value of 10*l.* 2. Persons in respect of hearths and stoves within the site of any hospital or almshouse for the relief of the poor, whose endowment and revenue did not exceed 10*l.* per annum. 3. Any blowing-house, and stamp, furnace, or kiln, and any private oven.

The ‘occupier for the time being of such hearth or stove, dwelling in the house to which it belonged, and not the landlord who let or demised the same,’ was the person charged.

¹ These accounts proved valuable, not only for fiscal but also for statistical purposes, particularly as regards the population.

By an Act of the following session some alterations were made in the details of the tax; and in 1664 the collection was placed in the hands of officers to be appointed by the king.

Every new tax had always been hateful to the people of this country, but the hearth-money was peculiarly odious to them:—1. As an importation from France, a country ever considered by them to be the hotbed of taxes oppressive to the poorer classes. 2. Because it reached a class of persons hitherto, under the easy régime of local assessment for the tenths and fifteenths and subsidies, practically out of the range of direct taxation. 3. Because the tax was farmed, and the people contrasted the proceedings of the farmers of the tax, who enforced their rights to the last farthing, with the easy arrangements for payment of the local collectors of former times. And lastly, because of the visits of the 'chimney-men,' as the assessors and collectors were termed; which was deemed an invasion of the sacred hearth of the Englishman.

For these reasons it was selected by William III. for repeal; and this was accomplished by an Act which records the abolition of the tax as effected 'in order to erect a lasting monument of their Majesties' goodness in every hearth in the kingdom.'¹

¹ 13 & 14 Car. II. c. 10; 15, c. 13; 16, c. 3; 1 & 2 Will. & Mar. c. 10. The yield of the tax was from 170,000*l.* to 200,000*l.*

II. THE TAX ON WINDOWS IN HOUSES. 1696-1851.

Not by taking any tax away was William destined to 'build himself an everlasting name.' The expenses of the Revolution, which involved a large payment to the Dutch for the equipment of the expedition; of the reduction of Ireland; of expelling the partisans of the dethroned James from Scotland; and of the war on the continent, rendered his reign a period of continual fiscal difficulties.

A large item in the expenditure of the reign was due to the expenses of the re-coinage necessary from the miserable state to which the coin of the realm had been reduced by clipping, which involved the payment of a considerable sum to the non-fraudulent owners of the clipt coin. For the purpose of defraying this charge, in 1696, only eight years after the abolition of the hearth-money, another house tax was imposed; and the monument of goodness erected by their Majesties in the hearth of the Englishman was darkened in prospect by the appearance of the tax-gatherer at his window.

The new tax, imposed upon every inhabited dwelling-house in England, including Wales, except cottages, *i.e.* houses not paying to church and poor-rates, was charged as follows:—For every house with—less than ten windows, 2*s.*; from ten to twenty, 2*s.*, and 4*s.* additional, that is, 6*s.*; twenty or more, 2*s.*, and 8*s.* additional, that is, 10*s.* The management was in the hands of the commissioners for the land-

tax, and parochial collectors were to be selected from 'the most substantial' inhabitants of the district.¹

This revival of local collectors and the alteration of the indicia of chargeability, from hearths, to windows which could be counted without entering the house, freed the new tax from some of the objections which had been urged against the hearth-money. But, as in most cases of complaints against taxes, the tax itself formed the real grievance; and when the new tax was subsequently established permanently, the people, comparing it with the old hearth-money, noted the resemblance, and were of opinion that, 'after all, they had got little by the swap.'

After the union of England and Scotland, new duties were granted upon houses in Great Britain with twenty windows and more, viz., with twenty and under thirty, 10*s.*; thirty or more, 20*s.*² in addition, as regards England, to the 10*s.*

In the absence of any provision to prevent the closing up of windows, taxpayers—as, during the existence of the hearth-money, they had demolished their chimneys in order to obtain a reduction of charge—now evaded the new tax by stopping up windows, opening them again as soon as the assessor had made his assessment. This practice prevailed to such an extent as seriously to affect the yield, which, some years before 1747, had continued to decrease.

As there appeared to be no prospect of any recovery, Pelham now recast the tax. The fixed 2*s.* of 1696, for all houses, was detached from the window

¹ 7 & 8 Will. III. c. 18.

² In 1709, by 8 Anne, c. 4.

duties ;¹ and these were imposed, as additional to the 2s., upon houses having ten or more windows, as follows:—For every window or light in houses with from ten to fourteen windows, 6*d.* ; fifteen to nineteen, 9*d.* ; twenty or upwards, 1*s.*

The occupier for the time being of the house, and not the landlord, was the person charged, except where the house was let in different apartments to several persons, and he paid other taxes or parish rates for the house, in which case he was to be charged as the occupier. Every chamber or apartment in any college or hall in the universities, and every ‘edifice’ in any of the inns of court or chancery severally held by any person, was to be charged as an entire house. And a house left in care of a person or servant who did not pay poor’s rates, was to be charged as if inhabited by the occupier or tenant, who was accordingly to pay the tax.

As regards the windows. In the case of two or more windows or lights fixed in one frame, if the partition between them was twelve or more inches broad, the window on each side of the partition was to be charged as a distinct window. Every window made to extend to more rooms² than one was charged as so many separate windows as there were rooms enlightened thereby. And the practice of blocking up windows in order to evade assessment and subsequently re-opening them, was prohibited under a

¹ Subsequently it was reunited to the window tax. This accounts for the difference of 2*s.* in the charge for houses in England and Scotland in the various Assessed Tax Acts.

² In subsequent Acts, ‘rooms, landings, or stories,’ in lieu of ‘rooms.’

penalty of 20*s.* for every window so re-opened without due notice to the tax surveyor.

The commissioners for the land tax were appointed commissioners for the duties. An elaborate system of administration was established resembling that for the land tax, with local assessors, to be appointed by the commissioners from the inhabitants of the different districts; collectors named by the assessors and appointed by the commissioners; and, on the part of the revenue, surveyors and inspectors and receivers-general appointed by the Treasury acting for the Crown.¹

In the next year, skylights, windows, or lights, however constructed, in staircases, garrets, cellars, passages, and all other parts of the house, to what use or purpose soever applied,² and every window or light in any kitchen,³ scullery, buttery, pantry, larder, washhouse, laundry, bakehouse, brewhouse, and lodging room occupied with the house, whether contiguous to or disjoined from the dwelling-house, were specially charged.⁴

Additions were made to the tax, in the Seven Years' war, and after the repeal of the stamp Act for America and the cider tax.⁵

One of the first fiscal measures by which Pitt signalised the commencement of his official career

¹ 20 Geo. II. c. 3.

² Whether in the exterior or interior part of the house, subsequently. 43 Geo. III. c. 161.

³ Kitchen, cellar, scullery, subsequently.—43 Geo. III. c. 161.

⁴ 21 Geo. III. c. 10.

⁵ In 1758 by 31 Geo. II. c. 22, s. 31; in 1761 by 2 Geo. III. c. 8; and in 1766 by 6 Geo. III. c. 38.

consisted in an increase of this tax, as a necessary compensation to the revenue for a reduction of the duty on tea. The fixed charge for houses in England, which had been raised in 1766 from 2*s.* to 3*s.*, was increased to 6*s.*; while fixed sums, ranging in amount from 6*s.* for houses rated for seven windows, up to 20*l.* for houses rated for 180 windows or upwards, were added to the charge for the window duties. This alteration in taxation was famous at the time as the COMMUTATION TAX.¹

1792.

Before the great war with France, Pitt was able to repeal the duties of 3*s.* in England and 1*s.* in Scotland, imposed in 1766, so far as they touched houses with less than seven windows. Extending to about 400,000 houses, these duties produced about 56,000*l.* a year.²

1808.

In the Great War the duties were raised on several occasions. The tax, combined, first, with that on inhabited houses, and, subsequently, with the taxes on establishments, attained its maximum charge, as reimposed with those taxes in Spencer Perceval's Consolidation Act, which, in common with other 'consolidations' of this date, involved an increase in the duties. The charge was now as follows:—For houses with not more than six windows, if under the value of 5*l.* a year, 6*s.* 6*d.*; and if of that value or more, 8*s.* For houses with—seven windows, 1*l.*; eight, 1*l.* 13*s.*; nine, 2*l.* 2*s.*; ten, 2*l.* 16*s.*; and so on by an irregular ascending scale of charge, proceeding upwards, window by window, to houses with not

¹ 24 Geo. III. c. 38.² 32 Geo. III. c. 2.

more than forty windows, for which, and up to forty-four, the charge was 28*l.* 17*s.* 6*d.* From this point the scale in its upward course proceeded, by steps of five windows each, until it reached 100; for which, and up to 109, the charge was 58*l.* 17*s.* From 110, the scale proceeded by steps of ten windows each, until it reached houses with 180 or more, for which the charge was 93*l.* 2*s.* 6*d.*, and 3*s.* additional for every window over 180. In Scotland, houses were charged 2*s.* less, to represent the fixed charge of 1698.¹

The yield, in 1815, was about 2,000,000*l.*

The exemption regarding trade premises and 1817.
warehouses, granted, two years after this, in relation to, and hereafter stated at greater length under the head of, the tax on inhabited houses, also extended to this tax. One glazed window was now allowed in farmhouses, for the dairy or cheese-room, free of duty; but the duties continued at the high rates imposed in the war, until 1823. They were now reduced by a moiety; and in dwelling-houses occupied by persons in trade selling goods in a shop or warehouse forming part of the dwelling-house, an exemption was allowed for not more than three windows in the shop or warehouse, in the front ground or basement story. In the next year, the exemption for trade premises was extended to offices or counting-houses used for professional or business purposes;

¹ See 37 Geo. III. c. 105; 38, c. 40; 42, c. 34; 43, c. 161; and 48 c. 55. Meanwhile an additional 10 per cent. had been imposed in 1806 on all the taxes comprised in the Act of 1803.

and in the next, Robinson exempted (1) houses with less than eight windows; (2) in farmhouses, one glazed window in the dairy and another in the cheese-room, where those rooms were distinct; and (3) interior, deriving light from exterior, windows.¹

The yield for 1829 was 1,163,760*l*.

1834.

On the repeal of the tax on inhabited houses, an exemption from this tax was allowed to persons with small incomes, for farmhouses on farms occupied by them as tenants at less than 200*l*. rent, or as owners under certain conditions that their holding was of a value equivalent to less than 200*l*. per annum.²

The duties were augmented in 1840 by Baring's 10*l*. per cent. on the assessed taxes.

In 1845, in 1848, and again in 1850, there was a strong agitation for the repeal of this tax. During the whole period of its existence it had proved unpopular. Not that any tax is ever popular; for, as Burke said, 'to tax and be loved is not given to man.' But there are different degrees of unpopularity in taxes; and the window tax reached a high hatred mark. The chief cause of this was doubtless the presence of the assessor on and about the premises of the taxpayer. The unpopularity of the domiciliary visits of the chimney-men, the collectors of hearth-money, had been fatal to that tax. And though, in order to assess the windows, it may not be necessary in all cases to enter the house, in cases where windows

¹ 57 Geo. III. c. 25; 4 Geo. IV. c. 11; 5, c. 41; 6, c. 7.

² Income from other sources not to exceed 100*l*. 4 & 5 Will. IV. c. 73.

at the back have to be counted, it may be necessary to 'pass through the house in order to go into any court, yard, or backside,' as the Act has it, 'thereunto belonging,' from which alone the windows can be seen. This, therefore, the assessors had full liberty to do, at reasonable times, it is true, and in company with the constable, headborough, tything man, or other officer of the parish.¹ But these precautions failed to reconcile the taxpayer to the presence of the tax-gatherer in his house. He detested the whole process of house inspection.

Disputes frequently arose as to what was or was not to be reckoned a 'window.' In former times, glazed windows were rare; great nobles took their glazed window-frames with them on removing from one residence to another; and the windows in general use were apertures covered with gratings or latticework. 'Window,' according to the dictionaries, was derived from wind-door, and signified any 'aperture in a building by which light and air are intromitted.' This derivation and the special rules in the taxing Act seemed to justify the assessor in including in his assessment almost every hole in a wall; and the taxpayer would incur additional liability even by taking out a brick. In superabundant caution, twice in the taxing Act was it declared that windows in any cellar should be included in assessment. This may account for the strictness of the judges in their decisions in the cases relating to assessments of cellar windows. In one case, they held that a gentleman was rightly charged for a hole through which his coals were shot;² in

¹ 20 Geo. II. c. 3, s. 30.

² Case 1444.

another, they took the same view regarding a hole in the wall in a back cellar;¹ and in a third, where the appellant had been assessed in respect of a cellar grating with iron bars, although so little light was 'introritted' that it was necessary to use a candle in order to see, they confirmed the assessment.² In all cases they allowed a very wide and comprehensive significance to the term window. They decided, for instance, that a hole made for additional ventilation was a window within the meaning of the Act; and a mr. Williams, who, under advice from a distinguished sanitary reformer, placed in the wall of his house four perforated zinc plates, with the object of ventilating his pantry, on surcharge, and appeal to the judges, was held to have, in effect, opened four additional windows.³

But these practical difficulties of administration were not the most serious objections to the tax. It was faulty in principle, and injurious in its operation. Faulty in principle, because the number of windows in a house does not afford any trustworthy evidence of the value of the house or of the ability of the occupier to pay taxes, many houses in the country of 10*l.* annual value having more windows than houses of a 50*l.* rental in London. It was injurious in its operation, as a tax on light and air, which are necessities, as much as food, to the existence of man, and the exclusion of which from human dwellings tends to deteriorate the population and prevent the full development of the constitution, and conse-

¹ Case 1479.

² Case 1546.

³ Case 1894.

quently the physical strength and vigour of the people. In order to avoid the tax, builders erected houses without due provision of windows; and in Edinburgh a whole row of houses had been built without a single window in the bedroom story of any house.

These considerations, to which the attention of the house of commons was forcibly directed by lord Duncan and other members in the years before stated, were pressed as unanswerable reasons for the repeal of the tax; and the arguments of the repealers derived additional force from the strong feeling that prevailed at the time in favour of sanitary reform, the fruit of the agitation commenced by Dr. Southwood about 1832. In the division consequent on the debate on the subject in the House in 1850, the ministers were supported, in maintaining the tax, by a majority of only three votes. This division practically decided the fate of the tax; and in the result it was repealed, in 1851, by lord Halifax, then sir Charles Wood, who replaced in our fiscal list the tax on inhabited houses, with certain alterations in its form which fall for mention under the next section of the chapter.¹

The yield, in 1850, was 1,708,504*l*.

¹ 14 & 15 Vict. c. 36.

III. THE TAX ON INHABITED HOUSES.

Great Britain.

1. LORD NORTH'S TAX. 1778-1834.

This tax, introduced into our fiscal system by North in the war of American Independence, was imposed, upon a principle suggested by Adam Smith in the 'Wealth of Nations,' by reference to *the annual value* of the house, a much more fair and intelligible basis for taxation than the number of windows, which are, at best, but uncertain indicia of value or of the capability of the occupier of the house to pay taxes. It did not touch houses under the annual value of 5*l.*; and the rates were—for houses worth 5*l.* and under 50*l.*, 6*d.*, and 50*l.* or more, 1*s.*, in the £.

The occupier, and not the landlord, of the house, was the person charged. All the household offices occupied with the dwelling-house were to be included in assessment; but not warehouses and buildings requisite for carrying on manufactures, trades, occupations and callings.

A house 'divided into different stories, tenements, lands or landings, and inhabited by two or more persons or families,' was to be charged as if inhabited by a single person, that is, was to be assessed on the annual value of the whole house.

Every chamber or apartment in any college or Hall in any of the universities, or in any of the inns of

court or chancery, was to be charged as an entire house.

The exemptions were as follows:—Houses and premises in the possession or occupation of the sovereign or any of the royal family. Hospitals and houses for the poor. Farmhouses occupied and used for the purposes of husbandry only, unless occupied by the owner, and worth, distinct from the land of the farm, more than 10/. Ambassadors and other foreign ministers were not to be charged.

The annual value of the house was to be—the full and just yearly rent which the dwelling-house, with the household offices therewith occupied, was really and *bonâ fide* worth to be let; to be ascertained to the best of the skill and judgment of the assessors; who for their better information had power to inspect and take copies and extracts from the parish rate books. But the rate book was only to guide them to this extent, that where the rate was made on the full annual value, that value, and where the rate was made on any proportionate value, the full annual value calculated by reference to such proportion, was to be their minimum in assessment.

The administration of the tax was entrusted to the commissioners for the window tax; and the duties were to be assessed and collected in the manner prescribed by the Acts relating to that tax. The surveyor of taxes had power to review the assessments of the local assessors and make surcharges.

Appeals from surcharges might be made to the commissioners; and appeals from their decisions, to the judges in chambers.¹

On the imposition of a new tax, it seldom happens that the chancellor of the exchequer at first exactly hits the mark he has in view. In most cases the original provisions for securing a tax are, subsequently, found to require amendment, or have to be strengthened by supplementary legislation, and the new house tax was no exception to the rule. It was soon discovered that the rates did not bear a proper proportion to each other—the more valuable houses were comparatively lightly taxed, and that the exemption allowed for warehouses led to extensive evasions, and would not work.

In these circumstances the tax was, in the next year, recast, as follows:—

The 6*d.* rate was retained only for houses worth 5*l.* per annum and under 20*l.*; 9*d.* was charged for those worth 20*l.* and under 40*l.*; and 1*s.* for those worth 40*l.* and upwards.

Household offices were particularised:—Coach-house, stable, brewhouse, washhouse, laundry, wood-house, bakehouse, dairy, these and all other offices, and all yards, courts, and curtilages, and gardens, not exceeding one acre, belonging to and occupied with the house, were required to be included in assessment. Shops and warehouses attached to, or having any communication with, the dwelling-house, except those of wharfingers, were also to be included.

¹ 18 Geo. III. c. 26.

But a warehouse, being a *distinct and separate building*, and not part and parcel of the house or shop, if used solely for the purpose of lodging goods, wares and merchandise, or for carrying on some manufacture, was not to be assessed with the dwelling-house and shop, though adjoining to or having an internal communication therewith.

In the original Act the term 'inhabited house' had been limited by definition to houses 'inhabited by the owner or by a tenant renting the same,'¹ so that doubts had arisen whether houses inhabited by persons who paid no rent were chargeable. In the new Act the charge was extended to all houses inhabited by any person, without any reference to ownership or to payment of rent. But the residence of a servant or other person in a house otherwise *unoccupied*, only for the purpose of taking care of the house, was not to render it chargeable as an inhabited house.

Origin of
the care-
taker.

A house divided into different stories or tenements, let in different apartments to several persons, was to be charged as if inhabited by one person only, and the landlord or owner of the divided house was charged with the payment of the tax.

Every hall and office belonging to any person, or body politic or corporate that might lawfully be charged with any other taxes or parish rates, was to be assessed as a house inhabited by the person or body politic or corporate to whom it belonged.²

The inconvenience of charging the two existing house taxes separately, induced Pitt, in 1798, to com-

¹ S. 38.

² 19 Geo. III. c. 59.

1802.

bine the window tax and this tax in one Act. The duties as re-imposed were at the rates following :—for houses worth 5*l.* and under 20*l.*, 8*d.* ; 20*l.* and under 40*l.*, 1*s.* ; 40*l.* and upwards, 1*s.* 3*d.* ; and these rates were doubled on the repeal of the income tax after the peace of Amiens.¹

Distinct
properties.

In a consolidation Act of 1803, a set of rules for charging the duties was given in the schedule, embodying the provisions of the previously existing law on the subject, with certain additions :—1. Pleasure-grounds were to be brought into assessment with the house ; but not to the extent of more than one acre, garden and pleasure-ground included. 2. Parts of a single house belonging to different proprietors were placed on a footing with chambers in an inn of court, viz.—Where a dwelling-house was divided into *different tenements being distinct properties*, every such tenement was to be charged as an entire house, the duty to be paid by the occupier. 3. The duties on public offices, hitherto paid out of public revenue, one hand taking as the other paid, were abolished by an exemption of such offices. 4. The exemption relating to farmhouses was more clearly defined : it was to extend only to (*a*) farmhouses occupied by tenants and *bonâ fide* used for the purposes of husbandry only, and (*b*) farmhouses occupied by the owners and so used, if with the household and other offices valued at 10*l.* per annum or less. 5. Charity schools were exempted, as well as hospitals and houses for the reception and relief of poor persons.²

¹ 38 Geo. III. c. 40 ; 42, c. 34.

² 43 Geo. III. c. 161.

The 10 per cent. increase on the assessed taxes of the Coalition ministry and a consolidation¹ by Spencer Perceval, involving a slight increase in the duties, raised the rates, before the end of the war, to the following :—for houses worth—

5 <i>l.</i> and under 20 <i>l.</i>	.	.	.	.	1 <i>s.</i> 6 <i>d.</i>
20 <i>l.</i> „ „ 40 <i>l.</i>	.	.	.	.	2 <i>s.</i> 3 <i>d.</i>
40 <i>l.</i> and upwards,	.	.	.	.	2 <i>s.</i> 10 <i>d.</i>

In 1815 the yield was nearly 900,000*l.*

After the conclusion of peace, some mitigation of the tax might have been expected ; but the immediate repeal of the income tax put our whole fiscal system out of gear.

The first instalment of redress, granted in 1817, 1817. had reference to ‘ places of business ’ belonging to traders who possessed elsewhere a house for residence liable to duty. It had become usual for persons to occupy a dwelling-house for residence, and at the same time one or more tenements or buildings for the purposes of trade, or as warehouses for lodging goods, or as shops or counting-houses, and to use them, in the daytime only, for the purposes of trade. Any occupation of a house, in the daytime or at night, rendered it an inhabited house, and therefore ‘ such premises had been charged with duty, although no person dwelt therein in the night-time.’ Premises wholly occupied for the purposes before mentioned, if uninhabited at night, were now exempted : if the occupier paid duty for a residence elsewhere.²

¹ The Act 48 Geo. III. c. 55, contains a schedule (B) of rules for charging the duties which is applicable to the tax in force at the present day.

² This exemption extended also to window tax.

The night
watch.

In a mill, place of manufacture, or warehouse, not part or parcel of, or attached or adjoining to, or having any internal communication with a dwelling-house, the commissioners were allowed to license a servant to watch and guard the premises in the night-time: the abiding of this *night watcher* therein was not to render the occupier of the premises liable to duty.¹

1824.

In 1824, the exemption for trade premises was extended to houses used as offices or counting-houses for the purposes of any profession, vocation, business or calling by which a person seeks a livelihood or profit; except chambers or apartments in an inn of court or chancery, or in any college or Hall in the universities of Oxford or Cambridge.²

In the next year some important alterations in the tax were made by Robinson: 1. The limit of exemption was extended to 10*l.* houses. 2. Certain provisions were made to meet cases where the house was unoccupied for a particular quarter or particular quarters of the year. 3. A licensed night-watcher was allowed for premises exempted under the Acts of 1817 and 1824; which would hitherto have forfeited their exemption if inhabited at night, or for any purposes other than those of trade or business; and 4. Farmhouses, occupied wholly or in part by any labourers or servants *bonâ fide* retained and employed in affairs of husbandry by the occupier or tenant of the farm, and in no part occupied by

¹ 57 Geo. III. c. 25.

² 5 Geo. IV. c. 44.

the occupier or tenant or any other person, were exempted.¹

In 1829 the yield was about 1,324,000*l.*; in 1830, about 1,390,000*l.*

One of the first fiscal acts of the Reformed Parliament was to alleviate the pressure of this tax on resident traders and shopkeepers, public-houses, and houses of the less valuable class.

Traders and shopkeepers resident on their business premises already enjoyed an exemption from window duty for certain windows of any shop or warehouse wherein goods were exposed for sale or sold. They were now allowed to claim exemption from a moiety of this tax; provided they had their names painted on or affixed to the front of the house. A moiety of the duties was taken off for houses licensed for the sale of beer, ale, wine or other liquors by retail;² and a considerable reduction of duty was made for other houses between 10*l.* and 18*l.* of annual value.

Such was lord Althorp's first treatment of the house tax. In 1834 he had a considerable surplus available for the alleviation of taxation. By general consent the taxes on houses stood at the head of the list of taxes to be reduced or repealed on the first opportunity. But the amount of revenue involved in a simultaneous repeal of this tax and the window tax could not be spared. In these circumstances, after consideration, he decided to repeal this tax,³

¹ 6 Geo. IV. c. 7.

² 3 & 4 Will. IV. c. 39.

³ 4 Will. IV. c. 19.

mainly on the ground that the richer class of taxpayers, and more particularly those who inhabited large country houses, paid a large amount to window tax compared with what they paid to this tax, and therefore would be the class mainly benefited by the selection of that tax for repeal.

The yield at the date of the repeal was about 1,200,000*l*.

2. THE EXISTING TAX. 1851–85.

The tax upon inhabited houses imposed by the late lord Halifax, then sir Charles Wood, in 1851, when the policy of 1834 was reversed, and the window tax was repealed, was upon the plan of North's tax, but with such alterations that when, after some modification of his original proposals, effected during the course of the measure through the House, the Bill introduced by sir Charles attained its ultimate form, he was able to point to the proposed tax as free from every objection which had been urged against the previous tax—low in amount, unexceptionable in the manner of levying it, wide in its exemption as regards the people, and affecting only, as now charged, property and income. 'In this shape,' said sir Charles, 'it is a tax which I regard as one of the fairest and best that can be levied.'

The new tax, placed under the management of the commissioners of inland revenue, was, as regards assessment and collection, regulated by the provisions relating to the assessed taxes, that is to say, the assessors were appointed by the commissioners for

the land tax from the inhabitants of the parish, and the collectors were local. The regulations and exemptions of the Acts relating to North's tax were revived and made to extend, as far as applicable, to this tax. The charge included 'every inhabited dwelling-house in Great Britain, worth, with the household and other offices, yards and gardens therewith occupied and charged, the rent of 20*l.* or upwards. There were two rates of duty, 6*d.* and 9*d.* The lower rate touched—1. Shops, described as 'any dwelling-house occupied by a person in trade who exposes to sale goods, in any shop or warehouse being part of the same, and in the front ground or basement story'; 2. Liquor houses 'occupied by any person duly licensed to sell therein beer, ale, wine or other liquors'; and, 3. Farmhouses, 'occupied by a tenant or farm servant and bonâ fide used for the purposes of husbandry only.' In all other cases, 9*d.* was charged.

The following were not to be brought into assessment: any market garden or nursery ground occupied by a market gardener or nurseryman bonâ fide for the sale of the produce in the way of his business.¹

The new tax produced in 1853 about 720,000*l.*

In 1867 the necessity of proving residence in a chargeable house elsewhere, on claiming exemption for premises under the Acts of 1817 and 1824, was abolished; ² and, two years after this, the residence of a servant or other person in the exempted pre-

¹ 14 & 15 Vict. c. 36.

² 30 & 31 Vict. c. 50, s. 25.

mises for the protection thereof,¹ similar to the caretaker for houses otherwise unoccupied, was allowed, except in the case of offices, to which this indulgence was only extended subsequently, in 1878.

The yield in 1871 was 1,368,000*l.*, nearly double the amount for 1853.

In this year, dwelling-houses occupied by any person who carries on therein the business of an hotel-keeper, innkeeper or coffee-house-keeper, although not licensed for liquors, were placed under the lower rate of 6*d.*²

The caretaker allowed for exempted premises was to be 'a servant or other person dwelling in the house for the protection thereof,' and attempts were freely made to put an extended meaning upon these words. This led to a restrictive enactment defining the word 'servant' to mean and include only a menial or domestic servant employed by the occupier, and the expression 'other person' to mean any person of a similar grade or description, not otherwise employed by the occupier, and engaged by him to dwell in the house solely for the protection thereof.³

Another alteration touched houses *forming one property* divided into and let in different tenements, and charged on the owner. In an important case in Westminster, several blocks of building all contiguous formed a row of houses divided into and let out as chambers in different stories by a company. The association, as the landlord, had been charged for

¹ 32 & 33 Vict. c. 14, s. 11.

² 34 & 35 Vict. c. 103, s. 31.

³ 44 & 45 Vict. c. 12, s. 24.

every block without allowance for tenements unlet and producing no rent. This was felt to be a hard case, and an enactment was passed analogous to that in force as regards houses divided into different tenements being distinct properties:—On proof of the facts to the satisfaction of the commissioners, allowance is to be made, in such cases, for tenements occupied solely for the purposes of a trade, business, or any profession or calling by which the occupier seeks a livelihood or profit, and for tenements unoccupied. The landlord is to be charged on the value of the house as if a house comprising only the remaining tenements.¹

The number and the annual value of the houses charged in 1877–8 and 1884–5 were as follows:—

	Number		Annual Value	
	1877–8	1884–5	1877–8	1884–5
Gd. { Shops . . . Hotels and liquor-houses }	212,689	243,209	£ 10,862,447	£ 12,139,151
	76,141	84,046	4,694,653	5,596,624
	32,825	32,568	786,394	793,524
Gd. { Other dwelling- houses . . . }	650,976	816,564	35,486,781	42,464,971
Total	972,631	1,176,387	51,830,275	60,994,270

The yield was as follows:—In 1877–8, 1,628,000*l*. In 1884–5, 1,855,000*l*.

To recapitulate, briefly, the scheme of the tax.

It is a charge upon the householder, and not the proprietor, as such.

What is, for the purposes of the tax, a house?

¹ 41 & 42 Vict. c. 15, s. 13.

Where a building is divided into parts and they belong to different proprietors, the divisions constitute entire houses ; but where the parts belong to a single proprietor, the division is not complete, and in this case, and also, *à fortiori*. where a building is not divided into, though it be let out in, parts, the parts constitute a single house, and the proprietor is charged as if in personal occupation.

In charging the proprietor for a house divided into parts, allowance is made for the parts occupied for purposes of trade or for professional purposes and also for parts unoccupied, so as to reduce the charge to one upon the remaining part or parts.

‘ Divided ’ means so constructed as to have various portions used for the purposes of separate occupation, for purposes of trade or for professional purposes.¹

The following, where belonging to and occupied with the house, are included :—Coachhouse, stable, brewhouse, washhouse, laundry, woodhouse, bakehouse, dairy, and all other offices ; yards, courts, and curtilages ; gardens and pleasure-grounds, up to an acre in extent.

Such are the provisions relating to ordinary residential houses ; and the rate of charge is 9*d.* in the £ on the annual value.

Resident shopkeepers, tenants of and servants in farmhouses, and occupiers of public-houses, including hotel-keepers and innkeepers (licensed or unlicensed), coffee-house-keepers, and persons licensed to retail liquors, are charged at a lower rate of 6*d.*

¹ *Yorkshire Fire and Life Insurance Co. v. Clayton*, Law Rep. 6 Q.B.D. 557 ; C.A. 8 Q.B.D. 421.

As regards resident shopkeepers. The shop or warehouse in which the goods are exposed for sale and sold, must be in the front on the ground or basement story of the house of which it forms part.

A warehouse, being a distinct and separate building used solely for lodging goods or for some manufacture, though near to, and having communication with, the house, is not to be included in assessment ; but, with this exception, shops and warehouses having any communication with the house, as well as those attached to the house, are to be included.

Houses under 20*l.* in annual value are not within the charge ; and the following are exempted :—

1. Houses belonging to her Majesty or any of the Royal family.

2. Hospitals, lunatic asylums, infirmaries, dispensaries, and convalescent homes, which are regarded as within the hospital exemption ; charity schools and poorhouses.

3. Houses occupied solely for the purposes of any trade or business, or any profession or calling by which the occupier seeks a livelihood or profit ; and this notwithstanding the inhabitation of the house by a menial or domestic servant, or any person of a similar grade or description engaged by the occupier of the house to dwell in it for the purpose of protection, and not otherwise in his employ.

As regards the metropolis, the valuation list for the time being in force under ‘the Valuation (Metropolis) Act, 1869,’ is now, for the purposes of this tax, evidence of the value of houses, what is termed the

‘gross value’ in the list being taken as the ‘yearly rent’ in respect of which this tax is charged.¹

In Scotland, the assessment of this tax is, for the most part, in the hands of the surveyors of taxes, while the collection is effected by means of collectors appointed by the crown.

¹ 32 & 33 Vict. c. 67, s. 45.

CHAPTER III

TAXES IN RESPECT OF DOMESTIC ESTABLISHMENTS, WITH OTHERS THAT RESEMBLE THEM IN PRINCIPLE.

SECTION I.

ON ESTABLISHMENTS OF CARRIAGES.

SECTION II.

ON THE HOUSEHOLD PLATE CHEST.

SECTION III.

ON ESTABLISHMENTS OF MEN-SERVANTS.

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CHAPTER III.

THE TAXES IN RESPECT OF DOMESTIC ESTABLISHMENTS, WITH OTHERS THAT RESEMBLE THEM IN PRINCIPLE.

SECTION I.

ON ESTABLISHMENTS OF CARRIAGES. 1747–1885.

Great Britain.

THE tax on persons keeping carriages, the first of the taxes imposed with reference to the establishment of the taxpayer, forms the connecting link between the system of taxation known as the assessed taxes, and the poll taxes of former times.

The last of the poll taxes, the quarterly poll imposed in 1698, embodied two heads of charge, the first of which had reference to persons chargeable with finding a horse or horses for the militia, who were charged at the rate of 1*l.* a horse; the other, to persons who did not contribute a horse to the militia, but kept a coach and horses, who were charged 1*l.*

Coaches, in the sense of carriages for the nobility and gentry, introduced into this country by Fitz-Allen, earl of Arundel, about a century previously,

had been considered, at first, a mark of effeminacy and calculated to impair the noble art of horsemanship, and a full quarter of a century passed before they existed in any appreciable number. The bad state of the roads and the civil war prevented any rapid development of this means of conveyance during the first half of the seventeenth century; but as the fashion of using coaches increased in France under Louis XIV., it prevailed more and more in this country. Notwithstanding the cost of a coach, the cost of keeping the four or six horses required to drag the cumbersome vehicle through the ruts and mire of the highways, and the inconvenience of a journey in any wheeled vehicle under such circumstances, all the more opulent gentry kept coaches at the date of the Restoration.

In the second and third decades of the eighteenth century a considerable impulse was given to coach-building in the metropolis by the demand for coaches caused by the rapid enrichment of speculators in the numerous projects of a gambling nature that developed in South Sea Scheme times—*nouveaux riches* who delighted thus to display their wealth in Hyde Park, where the coaches of the ‘stock-jobbers’ became conspicuous objects.

But the greatest inducement to the multiplication of coaches throughout the country, namely, an improvement in the roads, was still wanting; until the extreme inconvenience of the existing means of communication had been proved in moving troops northward for the suppression of the rebellion of ’45.

From this time our efforts to improve the highways date their beginning, and it may be interesting to note that the year in which the tax under consideration was first imposed was one peculiarly prolific of acts of parliament for repairing the roads.¹

From the date of the first introduction of coaches into this country to the present day, to keep a coach or carriage has always been considered evidence of, at the least, easy circumstances. On this principle Pelham proposed, in 1747, to require those who kept them to pay an annual tax towards meeting the expenses of the war of the Austrian Succession.

In that view the charge was limited to such carriages only as belonged in general to persons of some property, the four-wheeled carriages specified being—‘coach (*coche*), berlin, landau, chariot, calash (*calèche*) with four wheels, chaise marine, chaise with four wheels, and caravan (*char-à-bancs*),’ and the two-wheeled carriages—‘calash, chaise, and chair with two wheels.’ The rates of charge, 4*l.*, for four-wheeled carriages, and 2*l.* for two-wheeled carriages, that is, in effect, 1*l.* per wheel, caused the tax to be sometimes termed the ‘wheel tax.’ No person was to pay for more than five four-wheeled carriages, unless kept for hire.

Carriages of the foregoing descriptions kept to let for hire, ‘for supplying any waiting job by the day, week, month, quarter. or any other time.’ were liable to tax. But public conveyances were exempted: viz., 1. Public stage-coaches. 2. Post-chaises kept by the

¹ 20 Geo. II. cc. 6, 7, 8, 9, &c.

postmaster-general or any deputy postmaster, and 3. Hackney-coaches in the metropolis, the keepers of which vehicles had, for more than half a century, been subject to a special tax. Carriages kept for sale were not taxable unless used ; and a coachmaker was allowed to lend to a customer a carriage kept for sale in substitution for one of the same description then in course of repair, without incurring any liability to tax.

The scheme of the tax was to require persons keeping carriages to give, at the nearest excise office, notice of the number kept, and pay the amount due. A particular form of receipt cleared the taxpayer for twelve months, after the expiration of which he was required to renew his notice and pay for the next twelve months.¹

The yield was, in England, in the first year, 60,000*l.* ; and in the second, 58,000*l.* In Scotland the yield for the first year was only 1,000*l.* ; for the second ‘it amounted to what ? to nothing !’²

After the improvement in our roads effected by the extension of the Turnpike Road system, carriages increased in numbers ; and in 1775 duty was paid for 18,600 four-wheeled carriages.

1776. For the purposes of the war of American Independence, North raised the charge for four-wheeled carriages to 5*l.* ; repealed the section exempting persons from paying for more carriages than five ;

¹ 20 Geo. II. c. 10.

² Duke of Bedford’s speech on the Scotch Bill, March 17, 1752. Walpole, Mem. Geo. II. i. 267.

and, reversing the policy of Pelham, extended the tax to stage coaches. The tax was increased by 3 percentages of 5 per cent. in the war ; and in 1785 Pitt raised the rates to 7*l.* for four-wheeled carriages, and 3*l.* 10*s.* for carriages with two or with three wheels—the three-wheel charge being new.¹

This tax, and a small tax on waggons and carts first imposed for purposes of registration and with a view to hinder smuggling, by the ‘ Coalition ’ Ministry, were now transferred from the management of the excise commissioners, and placed, together with the new tax on horses, under the commissioners of taxes, to be assessed and collected under the assessed tax system.²

In 1789, Pitt applied to the tax on four-wheeled carriages his favourite system of a progressive scale of charge, the effect of which was to increase the amount of duty per carriage by reference to the number kept. If only one, the duty was 8*l.* ; if two, 8*l.* for the first and 9*l.* for the second ; if three or more, 8*l.* for the first and 10*l.* for every other carriage. For two or three wheels, the fixed 3*l.* 10*s.* per carriage was retained ; with new provisions to prevent evasions by entering carriages constructed and used for the purposes of pleasure, as liable only to the small duty on carts.³

Increased by an additional 10 per cent., for the Nootka Sound armament, the tax yielded, on the eve

¹ 16 Geo. III. c. 34 ; 19, c. 25 ; 21, c. 17 ; 22, c. 66.

² 23 Geo. III. c. 66 ; 25, c. 47, see s. 20.

³ 29 Geo. III. c. 49.

of the Great War, not far short of a quarter of a million.¹

In the war, the tax was augmented on six occasions.² For four-wheeled carriages the scale was increased, at first to eight, and subsequently to nine steps; the '*sociable*' was added to the list of carriages charged; and a special charge was introduced for every additional body used on the same carriage or number of wheels, to repress attempts made to keep, in effect, two carriages under the tax for one set of wheels. In 1812 this branch of the tax stood as follows:—

CARRIAGES WITH FOUR WHEELS.

Number	Annual Charge			Number	Annual Charge		
		£	s. d.			£	s. d.
One . . .		12	0 0	Six . . . each		16	8 0
Two . . . each		13	0 0	Seven . . . „		17	0 0
Three . . . „		14	0 0	Eight . . . „		17	12 0
Four . . . „		15	0 0	Nine and } „		18	3 0
Five . . . „		15	15 0	upwards }			

For every additional body, £6 6s.

For carriages with less than four wheels a distinction had been made by reference to the number of horses used. A higher charge was established to catch the *currie*, in which two horses were driven abreast, and the *tandem*, in which two horses were driven one before the other 'at length,' and place them more nearly on a level in taxation with the high-perch *phaetons* of the golden youth of the day, which might be driven with two or four horses:—

¹ Viz. 219,495*l*. The tax on waggons and carts had been repealed in 1792.

² In 1795, 1798, 1802, 1806, 1808, and 1812. See 38 Geo. III. c. 41; 43, c. 161; 46, c. 78; 48, c. 55.

What can Tommy Onslow do?
 Why—drive a phaeton and two!
 Can Tommy Onslow do no more?
 Yes—drive a phaeton and four!

It was this increased taxation of the curricule that brought into existence the less expensive and high-titled *gig*, a development or imitation of a class of two-wheeled carriage known in the country as a *whisky*. We have all the names in the old song:—

. . . others drive at random,
 In gig or whisky, buggy, dog-cart, curricule, or tandem.

This branch of the tax now stood as follows:—

CARRIAGES WITH LESS THAN FOUR WHEELS.

	£	s.	d.
Drawn by one horse only	6	10	0
„ „ two or more horses	9	0	0
For every additional body	3	3	0

A third branch of the tax had reference to a statutory vehicle constructed in a stated manner. It was to be without lining and without springs, and it was to have a fixed seat without springs or braces, and so on. It was to be of a certain value only, viz. 12*l.*, and was to be properly inscribed as a ‘taxed cart’—and then, if it was kept by a person who was not charged for any four-wheeled carriage, or for two or more men-servants, it was allowed to range under a lower duty than the *gig*. At first this duty had been only 1*l.* 4*s.*; but in 1812 this tax on taxed carts had been made to vary by reference to the existence and the description of springs as follows:—

TAXED CARTS, ACCORDING TO THEIR CONSTRUCTION.

	£	s.	d.
If without any springs	1	9	0
If with springs not metallic	2	15	0

But should the cart be ‘constructed with a spring or springs of iron, steel, or other metallic substance,’ it ranged for taxation as a *voiture de luxe*, and, as such, was chargeable with 6*l.* 10*s.*

1812. The first account that can be rendered of the number of carriages charged shows 16,596 under the progressive scale for four-wheeled carriages, and 12,286 two-wheeled carriages; which for the next six years was about the number charged.

1815. At the end of the war, the yield was 460,852*l.*,¹ or, loosely stated, nearly half a million.

The ‘taxed cart’ had two wheels only; but in 1818, a carriage similar in construction, but with four low wheels, viz. of a less diameter than 30 inches if drawn by a pony or mule not over twelve hands, an ox or an ass, and not of the value of 15*l.*, was placed under the taxed cart charge by reference to the construction of the carriage without springs, or with springs not metallic.

But should the carriage fail to fulfil all the requirements of the taxed cart code, or have metallic springs, or be drawn by two or more ponies or mules not exceeding twelve hands, or oxen, or asses, or exceed in value 15*l.*, it was then to range, not indeed under the four-wheeled carriage charge, but under the charge for carriages with less than four wheels, with a liability regulated by reference to its being drawn by one such pony, mule, ox or ass, or two or more of such animals.² This alteration in taxation

¹ England, 447,960*l.*; Scotland, 12,892*l.*

² 58 Geo. III. c. 17.

would appear to have been introduced with reference to a new class of small carriages termed four-wheeled 'Flys,'¹ though the name 'Fly' in reference to carriages is of much earlier date.

Five years after this, a reduction of the duties ^{1823.} generally by a moiety was effected, at the loss of more than a quarter of a million of revenue,² by Robinson, who also wholly exempted, first, the vehicles termed 'taxed carts,' if without springs, and, subsequently, those with springs not metallic, and ¹⁸²⁵ the low four-wheeled carriages of the same description drawn by ponies, small mules, oxen, or asses; and this was supplemented, in 1830, by the exemption of all carriages with less than four low wheels, if drawn by one pony or mule not over twelve hands.

Lower duties were now created for four-wheeled carriages with low wheels, drawn by ponies or mules over twelve, but not over thirteen, hands, which were charged only 3*l.* 5*s.*, and for four-wheeled carriages drawn by only one horse, which were charged 4*l.* 10*s.* The carriages of common carriers, used bonâ fide for goods, and only occasionally for passengers in certain circumstances, were now charged 2*l.* 10*s.* if with four wheels, and if with less than four, 1*l.* 5*s.*

These refinements in taxation were followed by legislation of a most complicated kind on the subject of the vehicles, now allowed to range up to a

¹ Assessed Tax Cases, No. 141.

² 277,000*l.*; by 4 Geo. IV. c. 11

value of 21*l.*, formerly termed ‘taxed carts’ and, since their exemption from tax, usually called in the provinces TAX CARTS, which resulted in the relaxation of some of the stringent provisions relating to the construction of the exempted vehicles, and widened the exemption.¹

1839. The number of carriages charged was not far short of 72,000, more than 27,000 having four wheels,² in the year before that in which Baring increased the tax by his 10 per cent.; and thus stood the tax when Gladstone dealt with it in his first budget.

1853. The system of progressive duties, which had proved in its operation extremely unfavourable to the interests of the coach-building trade, was now abolished. The exemption for ‘tax carts,’ which had been perverted from its original purpose and had proved the occasion of petty fraud, was repealed, and that for low-wheeled carriages. The tax was re-imposed, on sixteen classes of carriages, as follows:—

Four-wheeled carriages:—		£	s.	d.
(a) High wheels of 30 inches or more:—				
1.	Drawn by two or more horses	3	10	0
2.	„ by one horse only	2	0	0
(b) Low wheels less than 30 inches:—				
3.	Drawn by two or more ponies or mules not over 13 hands	1	15	0
4.	„ by one such pony or mule only . .	1	0	0

¹ 2 & 3 Will. IV. c. 82, s. 1; 3 & 4, c. 39, s. 5; 6 & 7, c. 65, s. 2; 7 Will. IV. & 1 Vict. c. 61.

² Four-wheeled:—England, 25,337; Scotland, 2,003; Great Britain, 27,340. Less than four wheels:—England, 41,079; Scotland, 3,300; Great Britain, 44,379.

Carriages with less than four wheels:—

5. Drawn by two or more horses or mules	2	0	0
6. „ by one horse or mule over 13 hands	0	15	0
7. „ by one pony or mule not over 13 hands	0	10	0

Carriages let for hire were charged, under seven different heads of charge, at half the rates of duty for private carriages.

Carriages of common carriers occasionally used for conveyance of passengers for hire:—

	£	s.	d.
15. With four wheels	2	6	8
16. With less than four wheels	1	6	8

The list of taxable carriages was as follows:—Coach, landau, chariot, chaise, sociable, caravan, curricule, chair or car, and every other carriage constructed for the like purposes, by whatever name called or known. And there were exemptions for the carriages of the Queen and the royal family; licensed hackney carriages, stage carriages, and those of persons licensed to let horses for hire and kept solely for their business; and any waggon, van, or cart used solely for trade or husbandry, and duly inscribed with the owner's name and abode.¹

This alteration reduced the yield from 400,000*l.* in 1853, to 284,000*l.* in 1855²; but before the next alteration of the tax by lord Sherbrooke, it had risen to within 6,000*l.* of the yield before Gladstone's alteration.

It may be interesting to state the number of

¹ 16 & 17 Vict. c. 90.

² 1853.—England, 372,417*l.*; Scotland, 27,233*l.*; Great Britain, 399,650*l.* 1855.—England, 260,482*l.*; Scotland, 23,482*l.*; Great Britain, 283,964*l.*

carriages taxed under the sixteen different classes, in 1869, the last year of the old tax. It was as follows :—

Four Wheels		Less than Four Wheels	
Private	Let for Hire	Private	Let for Hire
1. 32,588	8. 419	5. 186	12. 11
2. 71,409	9. 524	6. 154,454	13. 427
3. 1,030	10. 2	7. 33,894	14. 13
4. 14,041	11. 28		
<i>Common Carriers.</i>			
15. 2,561; 16. 4,402.			

1869.

On the abolition of the assessed tax system, the distinctions regarding the number of horses used in drawing a carriage and the diameter of the wheels were abolished. The number of the wheels was retained as the sole distinction in charge, except that light basket carriages with four wheels—a class of carriage much used by invalids, persons advanced in years, and persons whose circumstances are comparatively straitened—were allowed to pass under the lower rate of charge.

The name-roll for carriages was discontinued.

If the tax now attained a sweet simplicity in the use of the comprehensive word ‘VEHICLE,’ to include every description of carriage, it lost something in historical picturesqueness, if such an expression be applicable to details of taxation. But, perhaps, this is as it should be in these ‘railroad’ times that rouse the wrath of Ruskin. The ‘gilded coach’ of the Pall Mall of Gay’s ‘Trivia,’ the ‘berlin,’ and the ‘landau,’ and the ‘caravan,’—char-à-bancs, names that recall the foreign origin of our earlier forms of

carriages ; the 'chariot,' in which 'Kitty, beautiful and young,' still 'sets the world on fire ;' the 'chaise and pair' that took the 'frugal' spouse of John Gilpin to 'the Bell' at Edmonton, not always a two-horse carriage, as Cowper's two citizens remind us—

Close pack'd and smiling in 'a chaise and one ;'

the classical 'phaeton' of Tommy Onslow, and the 'curricie' with its four matched horses—two, with equal action, beneath the yoke or bar, the others with attendant grooms—'Terrarum dominos evehit ad deos' runs the classic line—all these, and every other description of carriage old or new, the Stanhope, the Brougham (a 'Sedan' on wheels), and the Victoria, were included in a comprehensive charge in respect of—'Every vehicle drawn by horse or mule, or ¹ drawn or propelled, by steam, electricity, or any other mechanical power, upon a road or tramway.

The exceptions are : 1. A waggon, cart or other vehicle used solely for the conveyance of any goods or burden in the course of trade or husbandry, and legibly inscribed with the owner's name and address ; and 2. Railway carriages.

Annual licenses were required for every person keeping and using a carriage, for every carriage kept, as follows :—

	£	s.	d.
Four-wheeled, weighing 4 cwt.. . . .	2	2	0
With less than four wheels, and four-wheeled under 4 cwt.	0	15	0

The plan of the tax as altered was as follows. It

¹ As subsequently extended.

applies to the taxes on servants, horses, and armorial bearings hereinafter mentioned, as well as to the tax on carriages.

Before New Year's day, notices are fixed upon or near the doors of churches, in market-houses and market-places, and in the various post offices and stamp-offices, giving the public information regarding the liability of the tax-payers, and the steps to be taken by them in discharge of that liability. The person keeping the carriage is to fill up and sign a declaration in a form prepared by the commissioners of inland revenue. These forms are sent (as a matter of administration) to all persons scheduled in the survey books of the local officers, as taxpayers in the preceding year, and they contain every particular that the taxpayer can require in the way of information as to the mode in which he is to fill up the form. The form when filled up is sent, before the end of January, with the money for duties to the officer indicated in an endorsement on the declaration, and in return the necessary licenses are issued.

Every sort of facility is given for the payment of the duties, and should the establishment be increased within the year by more carriages, the person keeping them is required within twenty-one days to obtain an additional declaration and pay the additional duty.

The yield was, at first, about 527,000*l.* It increased to 554,000*l.* in 1877, and after a slight depression due to bad times, regained that amount of yield in 1882-3. In 1884-5 it was 547,406*l.*

This includes 16,917 hackney carriages, for which

the duty has been, since 1884, 15s., and 455,660 others.

The proportion of carriages taxed under the two charges has been about one to two, the number about 150,000 to 300,000.

The duty for a carriage of any description first taken into use on or after October 1 in the year, has been reduced by a moiety.

Ireland.

The tax on persons keeping carriages in Ireland was repealed in 1823. The yield was then about 58,000/.

SECTION II.

ON THE HOUSEHOLD PLATE CHEST. 1756-1777.

Great Britain.

In former times when taxes on moveables were used, in towns, as opposed to counties, where the moveables included in the returns consisted chiefly of cattle and sheep, the plate of the taxpayers was charged. It was assessed to the last cup and spoon in some of the earlier assessments, though subsequently exemptions were allowed for a ring, a buckle, and a silver cup in every household taxed.

A similar practice prevailed under the system of the Tudor 'subsides;' the landowners were taxed as men of so much value in yearly profit from land; and persons not landowners, in respect of their moveables, including plate, which was specifically mentioned in

the charge. And it may be added that the charge included stock of merchandise, and extended to every 'fraternity, guild, corporation, mystery, brotherhood, and commonalty,' as well as to individuals; so that the goldsmiths were liable for their stock of plate in hand, and the city guilds and other corporations in respect of the plate in their possession. In practice, however, the assessments for the subsidies were of the loosest description; and in towns, the tax came in process of time to be collected from the various householders by way of a rough rate made by composition or arrangement between the local assessors and the taxpayers.

During the reign of Elizabeth a taste for magnificence and display was developed in consequence of the new growth of wealth, and was kept alive by visions of El Dorados to be sacked, and Spanish galleons laden with gold, silver, and precious stones, to be captured by bold adventure. The possession of a quantity of plate became a fashion with the rich of all classes; and though the silver plate possessed by Burghley at his death weighed from 14,000 to 15,000 lbs., the amount, we are told, was not considered large for a man of his rank. In this, as in other expensive tastes, the successful merchants and adventurers copied the classes above them.

The fashion for display in plate continued under the Stuarts; and silver furniture and articles of every description formed a remarkable feature in the magnificence of the palace at Whitehall. To this extensive consumption of silver in manufactures was mainly

due the scarcity of silver, as compared with gold, coin, observable in the third decade of the seventeenth century.

Of the enormous quantity of plate in existence in England at the date of the outbreak of the civil war, a great part found its way into the melting-pot for the purposes of the war. And though, between the date of the Restoration and the end of the seventeenth century, a considerable amount of plate was manufactured in England, a great part of this and of any plate that had escaped the melting process during the civil war was melted down for the purposes of the recoinage in the reign of William III. It was now that the legislature prohibited the use of plate in public-houses, in which, in town and country, it was much used, one alehouse near the Royal Exchange having to the value of 500*l.* in silver tankards. Only silver spoons were allowed. All utensils or vessels of plate were prohibited, under the penalty of forfeiture; ¹ the object being to induce the publican to send his plate to the Mint for melting. He might, however, pay it to the collectors of the capitation tax of 1697, who were allowed to receive plate in payment and send it on to sir Isaac Newton, at the Mint. The liberal terms offered by the Act induced many persons to

¹ The prohibition extended to all inns, taverns, alehouses, or victualling houses, and any place kept by a retailer of wine, beer, or other liquors. It continued in force until 1768; when it was repealed, 'having been found to be very inconvenient, productive of many frivolous and vexatious suits, and detrimental to the revenue.' 9 Geo. III. c. 11. The vessels used in public-houses were required to be of wood, glass, horn, leather, pewter, or of some other good and wholesome metal. 11 & 12 Will. III. c. 15.

avail themselves of its provisions ; and in consequence, for a second time the quantity of plate in existence in the kingdom was materially reduced.

At the beginning of the eighteenth century the manufacture of plate had commenced a new period of activity, which continued until the end of the reign of queen Anne. To this period most of the old plate in existence in our days may be ascribed. But it was not only in the production of such plate as may be seen in collections such as that of the duke of Devonshire or the Goldsmiths' company, that the silversmith was employed. Tea-spoons were rapidly coming into general use ; and for these and other articles of useful plate a considerable demand sprang up in the provinces as well as in the metropolis.

Subsequently, from a date which may be placed at about the end of the reign, the progress of the manufacture was slower than theretofore. But though the demand for new plate had declined, it did not cease entirely ; for in 1717-18, when complaints again arose concerning the scarcity of silver, lord Stanhope attributed that circumstance in a great measure to 'the increasing luxury in relation to silver plate.' And we find sir Isaac Newton, in his reports to the House, directing attention to the great quantity of silver plate in existence in the kingdom.¹

There was not, however, any marked revival during the reigns of George I. and George II., and the manufacture continued to drag its slow length

¹ *Parl. Hist.* vii. 523-530.

along, until the tea-urn, tureen, and coffee-pot and tea-pot period, which commenced about 1765.

Meanwhile Lyttelton, the poet, chancellor of the exchequer in the Newcastle ministry, proposed a tax on persons, including bodies politic or corporate, having in their possession silver plate to a certain quantity, in its principle resembling Pelham's 'coach' tax—that is, the possession of silver plate to a certain amount was taken, as in the case of the coach tax the use of carriages had been taken, to be evidence of capability to pay an annual tax. The scheme of the tax was to require owners of plate to give notice to the excise officers, and deliver, at an excise office, annually, an account of the number of ounces of plate for which they were chargeable. And payment was secured by means of a penalty and the common informer. 1756.

The tax, on its introduction, encountered opposition from several members of the House, notably Legge and George Grenville, on various grounds:—It would teach servants to turn informers. It was, in effect, an appropriation of property of a kind never yet touched except in the case of sieges or civil war. It would prove a register of personal estate of a particular description, very useful to the house breaker in his campaign. It was, in effect, a tax on a useful manufacture, and would drive our best silversmiths to France. Such were some of the arguments used. But a more true and telling objection was advanced when George Grenville pointed out that the proposed tax, as a tax to be paid on

honour, was not unlikely to prove the source of returns such as were given for the coach tax it resembled, which were anything but strictly accurate. 'The land tax,' he added, 'had at the time of the Revolution been assessed on honour, and with what result? The returns had been notoriously incorrect.' And he ended by stigmatising the proposed tax as a sort of *don gratuit* or benevolence, the worst of taxes.¹

Notwithstanding this opposition the tax was carried by 245 votes to 142, and passed into law.

Exemptions were allowed for church plate, *i.e.* 'plate belonging to any place of religious worship;' and the stock in trade of goldsmiths, silversmiths, and manufacturers and dealers. Owners of plate in pledge were to be charged for such plate, and not the persons receiving it, unless they brought it into use. The rates began at 5*s.* for persons having 100 oz., and any greater quantity not amounting to 200 oz.; and proceeding upwards by a scale of charge, at the rate of 5*s.* per 100 oz., culminated at an amount of 4,000 oz., for which, and for any greater amount, the charge was 10*l.*²

The yield, estimated by the chancellor of the exchequer at 30,000*l.*, was actually only 18,000*l.* The tax continued in force for twenty years, and was repealed in 1777, by North, as having proved 'very vexatious and troublesome in the levying and collecting the same, and of small advantage to the public.'³

¹ Walpole, *Mem. Geo. II.*, ii. 181.

² 29 Geo. II. c. 14.

³ See 17 Geo. III. c. 39, s. 42.

In May, 1776, the year before the repeal, the house of lords ordered the commissioners of excise to send a circular 'to all persons whom they have reason to suspect to have plate, and also to those who had not paid regularly the duty on the same.' In obedience to this the accountant-general for household plate sent a copy of the order to, among others, John Wesley; who answered:—

'Sir,—I have *two* spoons in London, and *two* spoons at Bristol. This is all the plate which I have at present; and I shall not buy any more while so many round me want bread.

' I am, sir,
' Your most humble servant,
JOHN WESLEY.'

SECTION III.

ON ESTABLISHMENTS OF MEN SERVANTS. 1777–1885.

Great Britain.

This tax was first imposed in 1777. The multiplicity of men servants has ever been a remarkable feature in our domestic establishments. A tax on men servants had long been in force in Holland; and such a tax had been decreed, though not carried into effect, in France, in 1759.¹ Suggestions that a tax of this kind should be imposed in this country had been made, more particularly, by George Townshend, in the debate on Lyttelton's plan of the supplies and

¹ It was proposed by Silhouette, together with a tax on saddle and carriage-horses, and a tax on shops. The royal edict for these taxes, though registered, was never carried into execution and was suppressed in the next year.

taxes in 1756; but the servants' hall remained untaxed until the second year of the war of American Independence. Lord North professedly copied the tax from the Dutch tax. On proposing it, after stating that he considered that the expenses of the war should be borne by persons of some fortune, he said that, on that principle, he had selected persons keeping men servants for additional taxation. He acknowledged that he would willingly have granted an exemption to a class of persons on whom the tax might press rather hardly, namely, persons keeping only one servant, had he not feared that the effect would be to exempt many persons well able to pay, who, previously keeping two servants, would discharge one of them in order to bring themselves within the exemption.

The charge was a guinea for every servant kept; and care was taken to limit the tax to such servants as are acknowledged to bear a direct relation to the luxuries of life, that is, domestic servants, those employed in the stable, gardeners (if not mere day labourers), park-keepers, gamekeepers, and huntsmen and whippers in—as contradistinguished from servants employed for the purposes of husbandry, manufacture, and any trade or calling by which the master gained a livelihood or profit. College servants were exempted; and the servants of the royal family and ambassadors. The tax, it was calculated, would produce 105,000*l.* a year.

An attempt was made to obtain a lower rate for boys, by sir Charles Bunbury, a racing celebrity, in

an amusing speech :—‘ As the proud animal man was now to be made a taxable commodity and reduced to the humiliating level of salt, soap, and candles, he should at least,’ said sir Charles, ‘ have the same measure of justice as his fellow-sufferers, and an ounce of him should not be rated as high as a pound ; in other words, so high a tax should not be paid for a boy as for a man. He was a less valuable servant ; and if men servants were taxed at a guinea, servants under age should only be taxed at half-a-guinea.’ Subsequently, sir Charles changed his ground, and acknowledging that his previous suggestion might occasion difficulty in collecting the tax, proposed that youths under sixteen years of age should be exempted, on the ground that the effect of any attempt to levy the tax in respect of such boys, who were of little service in families, would be to prevent their being taken into gentlemen’s houses, as they frequently were, from compassion to the parents of the boys. This proposal was negatived, on a division, by 101 votes to 17.

In 1785, Pitt, considering that the tax pressed lightly on the rich, who kept many servants, in comparison with those who kept few servants, introduced a progressive scale of charge, ranging from a charge of 1*l.* 5*s.* where only one servant was kept, up to a charge of 3*l.* for every servant, where eleven or more were kept. A higher scale of charge was introduced for bachelors, ranging from a charge of 2*l.* 10*s.* each, for an establishment of not exceeding two servants, up to 4*l.* 5*s.* for every servant in an esta-

blishment of eleven or more.¹ Waiters in taverns and public-houses were now added to the list of taxable servants.²

During the Great War this tax was, in common with all the assessed taxes, raised by successive additions ; and in 1812 the scale for establishments of persons not bachelors was as follows :—one servant, 2*l.* 8*s.* ; two servants, 3*l.* 2*s.* for each ; and so on up the scale of charge, the tax for every servant in the establishment increasing in amount with the number of servants kept, until it culminated in a charge of 7*l.* 13*s.* for servants where there were eleven or more.

The scale for bachelors ranged, in the same manner, from a charge of 4*l.* 8*s.* for a single servant, up to 9*l.* 13*s.* for servants in an establishment of eleven or more.

The scales of charge applied only to servants employed in certain capacities specified in a long tax-roll, similar to that for the carriage tax, ranging from ‘*maître d’hôtel*, house steward, master of the horse, groom of the chamber, &c., down to park-keeper, gamekeeper, huntsman, and whipper-in.’ But in the war, a number of persons not servants in the ordinary acceptance of the term were charged, at different rates, from 5*s.* to 3*l.* 3*s.* :—Riders or travellers employed by merchants and traders. Clerks, book-keepers, and office-keepers. Stewards, bailiffs, overseers, and managers. Shopmen, warehousemen,

¹ *I.e.* an additional 1*l.* 5*s.* per servant. And yet, in 1783, a tax directly antagonistic in principle to this *œs uxorium* had been imposed, viz., a duty on marriage certificates.

² 25 Geo. III. c. 43.

porters, and cellarmen in a shop or warehouse. Stablemen in racing stables not taxable as servants. Persons in the employment of others for the purposes of husbandry, manufacture, or trade; the coachmen and guards of stage coaches, and coachmen, grooms, postilions, and helpers kept to be let for hire.

It was more especially in reference to this tax that incorrect accounts were returned under the assessed tax system. A return of servants occupied in indoor employments is not easy to check; and taxpayers, taking their own view of the correct construction to be put upon the Act, or some exemption it contained, limited their returns of servants according to that view. An instance of the kind is afforded in the duke of Bedford of the 'Anti-Jacobin', who claims exemption for twenty-five servants, on the ground that they did not wear his livery, and when surcharged for these servants, appeals to the commissioners, 'twaie coneynge clerkes sitting around their board,' and pleads:—

These varlets twenty-five were ne'er
Liveried in white and red,
Withouten that what signifie
Wages and board and bed?

But when the case is heard, the commissioners give a decision unfavourable to the duke, who has to pay a large sum for tax and penalty.

No account can be rendered of the number of servants charged before 1812, when 86,093 domestic servants were charged, and 209,761 other descriptions of servants and male persons.

The tax continued at high-pressure point, the yield being always over half a million, in 1819 as much as

600,400*l.*, until 1823, when Robinson reduced the duties by a moiety,¹ and exempted under-gardeners and occasional gardeners, and men employed for the purposes of husbandry, manufacture, or trade. Ten years after this, lord Althorp exempted riders and travellers; clerks, book-keepers, and office-keepers; stewards, bailiffs, overseers and managers; shopmen, warehousemen, porters and cellarmen; and grooms, stable-boys, and helpers in the stables of any livery stable-keeper, horsedealer, postmaster, or other person licensed to let post horses or carriages for hire. And licensed victuallers were allowed exemption for a pot-boy, who was to be considered a porter exempted from duty, although occasionally employed to wait on guests.² The exemptions of 1833 released about 110,000 persons from the tax.

1834.

In the next year an exemption was granted for boys under eighteen years of age, provided the master resided in the place where the boy had a legal settlement; and Roman Catholic priests were exempted from the special additional duty to which they, as bachelors, were liable for their servants, provided that they had duly taken and subscribed the oaths and declarations required by law, and still continued to add to their returns, as previously required, the letter B.³

In 1840 the tax was raised by Baring's 10 per cent.⁴

1853.

On the revision of the assessed taxes, Gladstone

¹ 4 Geo. IV. c. 11, s. 1.² 3 & 4 Will. IV. c. 39.³ 4 & 5 Will. IV. c. 73, s. 3.⁴ 3 Vict. c. 17, s. 8.

abolished the progressive scale of charge introduced by Pitt, and the higher charges for bachelors, and reimposed the duties at the rate of a guinea for servants aged eighteen or more, and half-a-guinea for servants under that age, and under-gardeners and under-gamekeepers.

This was a considerable simplification; but the tax was still liable to many well-grounded objections. The definitions were too intricate; the following specimen has reference to gardeners: 'The duties on gardeners,' said the tax Act, 'shall extend to every gardener who shall have contracted for the keeping of any garden or gardens wherein the constant labour of a person shall be necessary, or where a person shall have been constantly employed therein; provided that no person shall be deemed to be a gardener unless the whole or the greater part of his time shall be employed as a gardener in a garden requiring the greater part of the labour of one person.' Another difficulty was caused by the distinction in reference to age; for, as Mr. Henley put it subsequently in debate in the House, 'boys' were apt to stick at eighteen, the limit of exemption, and remain there for a quarter of a century. And lastly, the method of assessment and collection—that of the old assessed taxes—was faulty and liable to many objections.

On the abolition of the old assessed tax system, 1869, all the perplexing definitions of servants were swept away; the 'page' was introduced into the roll of chargeable servants; and an uniform duty was imposed for all servants irrespective of age, fixed at

15s., by the adoption of a middle course between the guinea and half-a-guinea charges.¹ The collection was taken out of the hands of the parochial officers and placed in the hands of the officers of the revenue; and the tax was imposed in the form of a license duty, every person keeping a male servant being required to take out a license annually, and pay duty for the number of servants kept by him.

The taxable servant was defined to be ‘any male servant employed either wholly or partially in any of the following capacities : maître d’hôtel, house steward, master of the horse, groom of the chambers, valet de chambre, butler, under-butler, clerk of the kitchen, confectioner, cook, house porter, footman, page, waiter, coachman, groom, postilion, stable-boy or helper in the stables, gardener, under-gardener, park-keeper, gamekeeper, under-gamekeeper, huntsman, whipper-in, or in any capacity involving the duties of any of the above descriptions of servants, by whatever style the person acting in such capacity may be called.’

1873.

A difficulty regarding the extra waiters employed by hotel-keepers during the busy season, for whom, as the question of the length of service was immaterial, the hotel keepers were required to pay,² led to the total exemption of all servants wholly employed by any hotel-keeper, retailer of intoxicating liquor, or refreshment-house keeper, for the purposes of his business.³

In 1876 a further exemption was granted in re-

¹ With 10 per cent. added.

² Spencer and Shearman : L. T. Rep. xxiii. N. S. p. 873.

³ 36 & 37 Vict. c. 18, s. 4.

spect of any servant who, being bonâ fide employed in any capacity not within the terms of the charge, is occasionally or partially employed in any capacity within the charge; and it was provided that a man who has been bonâ fide engaged to serve his employer for a portion only of each day, and does not reside in his employer's house, shall not be considered to be included in the charge as a 'male servant.'¹

The number of servants for whom duty was charged, and the yield of the tax, have been as follows :—

Number			£		
In 1876	.	264,960	.	198,720	|
„ 1881	.	183,755	.	137,000	|
In 1883	.	182,882	.	137,161	
„ 1884-5	.	185,395	.	139,046	

Ireland.

The tax on men servants formerly extended to Ireland, but was repealed for that country in 1823. The yield was then about 36,000*l*.

SECTION IV.

ON ESTABLISHMENTS OF FEMALE SERVANTS. 1785-1792.

It may be interesting to add a few words concerning the tax on female servants which existed in this country for several years during the last century.

Taxed in Holland, from whence we copied the tax on men servants, the chancellor of the exchequer added them to our fiscal list in 1785 :—

¹ 39 & 40 Vict. c. 16, s. 5.

His 'prentice hand he tried on man,
And then he taxed the lasses O.

When Pitt proposed the tax in 1785, the proposal encountered, as might be expected, considerable opposition in the House, where he was assailed with every argument, from grave to gay, from lively to severe :—The introduction of the tax was attributed to his aversion to the fair sex. Such a tax, it was urged, tended to limit the opportunities for employment—already too few—for women; who, thus unable to find occupation, would be driven to less honest and honourable courses of life. Insurmountable difficulties existed, it was said, regarding the proposed limit of age, which threatened a repetition of the historical scenes of Wat Tyler's daughter and his summary method of appeal. The notorious case of the chevalier d'Eon was quoted, and the scores of bets made as to his or her sex. It was surely highly impolitic for a chancellor of the exchequer, by taxing the fair sex, to establish an opponent at every fireside. And, lastly, he was implored to take warning from the fate of Orpheus, who was by some writers stated to have held a post similar to that of the chancellor of the exchequer in one of the states of Greece, and to have suffered the severe punishment described by poets, in consequence of his want of indulgence to the fair sex.

Notwithstanding all opposition the tax passed into law. The rate of duty was 2*s.* 6*d.*, 5*s.*, or 10*s.* for each female servant, as one, two, or three or more were kept. Servants employed for the purposes of

husbandry, farmers, dairy, manufacture, or any trade or calling by which their master or mistress earned a livelihood, were not included in the charge. An exemption was allowed for servants under fourteen or over sixty years of age, on verification of the claim of exemption by the production of an extract from the register of births kept in the parish where the servant was born. An abatement was allowed for persons having two or more young children or grandchildren under fourteen years of age, proportioned to the number of the family; and lastly, bachelors were charged double tax in respect of their servants.¹

The tax was not long-lived. It lasted six years, and was repealed just before the Great War. Touching about 90,000 families of the poorer class of housekeepers, it produced about 31,000*l*.

SECTION V.

ON ESTABLISHMENTS OF HORSES. 1784–1874.

Great Britain.

This tax was the fourth, in date, of the taxes imposed on the principle of taking expenditure of some kind as the basis of taxation: Pelham's tax on persons keeping carriages, being the first; Lyttelton's on the plate-chest, the second; and North's for men servants, the third.

Pitt, going from the servants' hall to the stable of the taxpayer, added the horses therein to the tax-

¹ 25 Geo. III. c. 43.

able establishment of the owner. Pleasure horses he termed them—kept for purposes of amusement, as men servants for purposes of display; and for every horse kept and used for the saddle or for driving in a taxable carriage he imposed a tax of 10*s*.¹

In the next year the tax was combined with that on carriages. And in 1789, Pitt applied to both taxes his favourite progressive scale, introducing a higher rate of charge by reference to the size of the establishment.²

In the war with France the duties were raised by additions on several occasions, the progressive scale of charge according to the establishment kept was extended, and in the result, before the end of the war, the tax reached the following excessive rates:—For one horse, 2*l*. 17*s*. 6*d*. For two horses, 4*l*. 14*s*. 6*d*. for each, i.e. 9*l*. 9*s*.; and so on up the steps of the scale, to an establishment of twenty or upwards, where the tax culminated in a charge of 6*l*. 12*s*. for every saddle or carriage horse.³

Meanwhile, in those times of urgent fiscal necessity, a tax had been imposed for other horses, used for agriculture or for the purposes of trade, at a fixed duty for every horse. At first the duty was but 2*s*.;⁴ but this was subsequently raised to 5*s*., 6*s*., 10*s*., 12*s*., and 14*s*. The flourishing state of agriculture was considered to be a sufficient justification of the tax as regards agricultural horses;⁵ and small

¹ 24 Geo. III. c. 31.

² 29 Geo. III. c. 49.

³ 48 Geo. III. c. 55, sched. E; 52, c. 93, sched. E.

⁴ From April 5, 1796. 36 Geo. III. c. 15.

⁵ Pitt's Speeches, vol. ii.

farmers, with holdings under a rent of 20*l.*, were charged only 2*s.* 6*d.* per horse. The tax culminated in 1812 in a charge of 17*s.* 6*d.* for husbandry horses and 1*l.* 1*s.* for trade horses, ponies used for agriculture or trade and the horses of small farmers being charged, as before, at lower rates.

In 1815, the number of horses charged was :— Saddle and carriage, 225,443. Riding, charged at modified rates, 1,365. Other horses, 983,506. A total of 1,210,324.

In 1816, the yield was 1,225,596*l.* for England ; but no account can be rendered for Scotland.

After the war, relief was granted to small farmers by a reduction of duty for husbandry horses of tenant farmers under 200*l.* rent, to 10*s.* 6*d.*, or 3*s.*, according to their rent. The duty was also reduced for horses used on small farms, of less than 50*l.* rent, and also for trade purposes. There were other reductions in favour of common carriers, and of horses employed in husbandry and only occasionally ridden. And a total exemption was granted for horses employed in the business of carrying fuel, under certain limitations.¹ These reductions and exemptions involved a loss of about 265,000*l.* of revenue.

In 1819 the duties were reduced for—horses used by butchers in their trade, a single horse used by any farm bailiff, and ponies used for the saddle or for driving in carriages. And an exemption was allowed for brood mares.

In 1821 the tax on agricultural horses was re-

¹ 56 Geo. III. c. 66 ; 58, c. 16 ; and 59, c. 13.

pealed.¹ At the time when it was first imposed, agricultural produce was at nearly double its value in 1821, and the flourishing state of agriculture was considered to justify the imposition of the tax. But such a tax cannot, in any circumstances, be defended. In effect a tax on the plough, as such, it is as vicious in principle as a tax on the tools of the labourer or the artisan, implements of necessity which have always, in this country, been allowed to be beyond the scope of fair taxation. Moreover, the tax was unequal in its incidence and oppressive. It fell most heavily on those who were least able to bear it, viz. those engaged on the heaviest and poorest and most unprofitable soils; while it was scarcely felt at all in the case of the best lands in the country, which are the grazing lands. The amount of burden upon the lands actually devoted to agriculture was:—on light soils, 1*l.* 10*s.*, and on strong heavy soils, 3*l.*, per cent., on the rent.² The loss to the revenue from the repeal was put at 451,304*l.*

1823

Notwithstanding this loss, another, of 378,000*l.*, involved in Robinson's reduction of the assessed taxes by a moiety, and a third, of 10,882*l.*, two years subsequently, in a reduction for certain farmers' houses, the yield in 1853 amounted to more than 366,000*l.* Gladstone now abolished the system of progressive duties and reimposed the tax at three rates, as follows:—1. Saddle and carriage horses over 13 hands, 1*l.* 1*s.* 2. Such horses not over 13 hands, i.e. ponies, and horses not used for the saddle or driving

¹ 1 & 2 Geo. IV. c. 110.² Ann. Reg.

in a carriage—trade horses, 10*s.* 6*d.* Ministers of religion, medical men, farmers, market gardeners, farm bailiffs, shepherds and herdsmen were all allowed to keep a single horse for the saddle or for driving, at the lower rate of charge; which applied also to the horses of common carriers. 3. Ponies, not over 13 hands, used in trade, 5*s.* 3*d.*

The following were exempted: horses of the Queen, the royal family, and the Queen's forces; horses used solely for the purposes of husbandry; stage-coach horses, post-horses and hackney-carriage horses; ponies used in underground mines; brood mares; horses not used within the year, and horses in the hands of horse-dealers for sale.¹

The number of horses charged in 1867–8 was as follows:—Saddle and carriage, over 13 hands, 198,859; ditto, ponies, 66,151; horses (single) kept by—clergymen, 4,489; Roman Catholic priests and dissenting ministers, 541; medical men, 3,616; farmers, 125,835; bailiffs, shepherds, and herdsmen, 4,113. Horses used—in trade, 223,251; by common carriers, 12,863. 24,640 ponies were charged at 5*s.* 3*d.* only, as used in trade.

The yield, which had been in 1855, 341,030*l.*, was in 1868–9, 435,572*l.*

When the assessed tax system was broken up, 1869. the duty was, with a view to simplification, reimposed at 10*s.* 6*d.* for every horse. The previously existing exemptions were retained, with one material exception, i.e. the exemption hitherto allowed, partly on

¹ 16 & 17 Vict. c. 90; 17 & 18, c. 1, ss. 1–3.

sentimental grounds, when many an old Waterloo charger was out at grass for life in an English park, in favour of horses not used within the year.¹

Subsequently, exemptions were granted for husbandry horses used in drawing materials for the repair of the roads; and in respect of the use of horses to draw a waggon or cart, with the owner and his family, to church, on Sundays.²

The report of lord Rosebery's committee of the house of lords 'to inquire into the condition of this country with regard to horses, and its capabilities of supplying any present or future demand for them' gave the death-blow to this tax, by condemning it as adverse to the improvement of the breed of horses; in which view it was repealed, by sir Stafford Northcote, in 1874.³

The amount charged was, in 1873, 453,715*l.*, in respect of 864,219 horses and mules; and in 1874, 456,101*l.*, for 868,763.

Ireland.

The tax on horses formerly payable in Ireland was repealed in 1823, when the average yield was 56,000*l.*

¹ 32 & 33 Vict. c. 14.

² 33 & 34 Vict. c. 32, s. 11; 35 & 36, c. 20, s. 6.

³ 37 & 38 Vict. c. 16, s. 11.

SECTION VI.

ON ESTABLISHMENTS OF RACEHORSES. 1784–1874.

Great Britain.

The taxes that have been imposed in this country on racehorses and racers differ in their history from the tax on saddle and carriage horses.

Although for more than half a century after the death of Charles II., who had been a liberal patron of horse-racing, the sport languished, it was not wholly without royal support. King William and his queen encouraged it by gifts of prizes of pieces of silver plate, which were continued by queen Anne, who, moreover, kept racehorses of her own, and by George I. This king altered the form of gift. The value of the pieces of plate given as prizes had been about 100 guineas each. In lieu of these the king gave prizes in money of that amount. But the original name was retained; and they continued to be termed ‘King’s Plates.’

King George II., though not an ardent admirer of the turf, supported racing as a national pastime, and continued the grant of King’s Plates. In his reign the first legislation on the subject of racing occurs, in an Act which, in order to prevent the degenera- 1740.
tion of the sport, prohibited racing for any prize —‘ plate, prize, sum of money or other thing ’—unless of the value of 50*l.* or upwards, and required starters

to carry weight for age;¹ the Godolphin Arabian was introduced, a horse to which our best blood trace their pedigree; a thorough revival of sport took place under the patronage of the duke of Cumberland; and before the end of the reign, horse-racing had become the fashionable amusement.²

1761. In the fourth year of the reign of George III., the year of the great eclipse, the celebrated 'Eclipse' was foaled; and racing in the modern form may be considered to commence from about the same date. In 1776 was established the great St. Leger race, though it did not receive that name till 1778; and in 1779, the Oaks. In 1780 Diomed won the first 'Derby;' and the support the 'turf' received from the aristocracy had raised English racing to a high standard of perfection before 1784—our starting point.

Among the foremost patrons of the turf at this date stood the earl of Surrey, more widely known, in subsequent times, as the eleventh duke of Norfolk, of advanced political views. A member of the house of commons, in 1784, when Pitt, in a supplementary budget, proposed a tax of 1*l*.³ on every 'horse starting for a race,' Surrey suggested a tax on winners, in lieu

¹ 13 Geo. II. c. 19. This provision was repealed in 1745 on the ground that 'the thirteen royal plates of one hundred guineas each, annually run for, as also the high prices that were constantly given for horses of strength and size, were sufficient to encourage breeders to raise their cattle to the utmost size and strength possible.'—18 Geo. II. c. 34, s. 11.

² A 'gentleman' kept running horses, as he went to White's or got into Parliament—'for the name of the thing.'—*Connoisseur*, 51, Jan. 16, 1755.

³ The same amount as for the tax on saddle and carriage horses.

of starters ; and, referring to the great increase, of late years, in the value of racing prizes, proposed that it should be 5*l.* on ‘all winners of any plate or other prize amounting to 50*l.*’ Pitt at once closed with an offer coming from such a quarter, and adopted the suggestion ; but, to the amazement of Surrey and the amusement of the House, and amidst some cries of ‘Jockey of Norfolk, be not too bold,’ proceeded to tack it to his own, and presented to the House a resolution amended in form so as to embrace both taxes.

Subsequently, some modification was found necessary ; and in the event, a tax of two guineas was imposed on ‘every horse entered for a race,’ to be paid, as the tax for a year, to the clerk of the course, or person authorised to make the entry, who was to remit the amount received to the distributor of stamps for the county in which the race was run. The tax was placed under the management of the commissioners of stamps,¹ and accordingly figured for the next half-century in the ‘stamps’ list ; as one of the taxes termed ‘unstamped duties of stamps.’

The system of collection thus established proved wholly inadequate to secure the tax ; which was easily evaded. The yield was altogether inconsiderable, amounting, in 1823, to no more than 994*l.* ; and recommendations that the tax should be repealed as unprofitable had been made to the government before 1826, when the commissioners of revenue inquiry reported on the subject. At this date there existed

¹ 21 Geo. III. c. 31.

another racehorse tax, an offshoot of the tax on saddle and carriage horses, included in the group of assessed taxes under the management of the board of taxes. And the commissioners of revenue inquiry advised that the 'unstamped duty of stamps' should be transferred to the management of the board of taxes, to be collected, under the system of the assessed taxes, in connection with the other racehorse tax.

1834.

When the board of stamps was consolidated with the board of taxes, this tax of 2*l.* 2*s.* on 'any horse entered for a race' was, at first, kept separate from the assessed tax of 1*l.* 8*s.* 9*d.* on every 'racehorse,' and they were levied, as belonging to different branches of revenue, by different officers and under different rules. But this curious distinction was abolished in the following year, when the two taxes were merged in one annual charge of 3*l.* 10*s.*, payable in respect of 'every horse kept or used for the purpose of racing,' which, increased by Baring's 10 per cent., became the 3*l.* 17*s.* charge of modern times.

1840.

Difficulties in collecting the tax led, in 1856, to a total alteration in the charge and the method of collection. The tax was now imposed, not upon racehorses properly so called, but upon racers in the strictest sense of horses racing, without reference to the description of horse—'every horse starting for any plate, prize, or sum of money or other thing;' a definition of prize taken from the original legislation of the year 1740. The tax was to be collected by the clerks of the course, who were required to demand

payment, and in default, prevent the horse from starting.¹

To catch the intended starter at the post and tax him in respect of starting before he started,—what fiscal minister could wish for more than this? On the other hand, when the magnitude of the sums frequently staked on horses for particular races by persons wholly unknown to the owners, the fact that horses are frequently sent to run under the care of persons over whom the owners can have no direct control, and the other circumstances of the turf were taken into consideration, these provisions appeared too strong. The inconvenience and difficulties caused to clerks of the course and owners of horses by the new system were considerable. The strength with which the case was put to the government induced them to reconsider the subject. And in the event, the more perfect system of collection was abandoned, and another was introduced, under which a receiver of racehorse duty appointed by the commissioners of inland revenue collected the duty.²

Under this system the tax produced in 1858, 5,771*l.* In 1868 the yield had risen to 9,263*l.*; a result due in a great measure to the exertions of Mr. Weatherby, the receiver appointed by the commissioners.

When Lord Sherbrooke altered the system of the taxes on saddle and carriage horses, he noticed, in his budget speech, the tax on racehorses, but only to say that it was of ‘too high a flight for him to aim at.’ In

¹ 19 & 20 Vict. c. 82.

² 20 & 21 Vict. c. 16.

other words, he had no mind to make any alteration in the tax.

The objections, noticed in the report of lord Rosebery's committee of the Lords, to taxes on horses as adverse to the improvement of our breed of horses, applied to this tax as much as to the other taxes to which the committee more particularly referred. And the debate on mr. Chaplin's motion in the Commons on the same subject—in the course of which allusion was made to the anomaly presented by the existence of a tax directly antagonistic in principle to the 'Queen's Plates' given annually for the encouragement of racing—proved a final blow to the tax. It fell, with the tax on saddle and carriage horses,¹ in 1874. When the race horse was thus 'scratched' in the fiscal list, the average yield was 8,900*l*.

SECTION VII.

ON SPORTING LICENSES. 1784–1885.

The tax on sporting licenses, as originally imposed, had reference to the qualifications necessary at that date for persons killing game.

These qualifications had been introduced into our law by statutory enactment in limitation of the original rights of owners of land; for under the laws of Edward the Confessor, adopted and continued after the Conquest, by William, every owner of land was

¹ 37 & 38 Vict. c. 16, s. 11.

declared worthy of the right of sporting in his own woods, fields, and domain.¹ The right to make a park, chase, or freewarren, so as to enclose and thus in a manner appropriate to himself the wild animals and restrain them of their natural liberty, stood on a footing different to that of the right of hunting, hawking, &c., which are mere matters of pastime, pleasure, or recreation, and was contingent on obtaining the king's license.² Nevertheless, the landowner had such a qualified property in the game, that game started and killed on his land by a stranger belonged to him.³

Thus stood the law originally ; and during the period of the Norman kings and subsequently, the king's game was protected by the savage code of laws known as the Forest Laws : while the rights of private owners of land were protected against intruders by the strong arm, and poachers, to anticipate the use of the term, were fortunate if, when caught, they escaped with a whole skin.

In 1389, when the first movement in our agricultural population had commenced, and idlers began to be about in increasing numbers, ‘ divers artificers, labourers, and servants and grooms, did keep harehounds and other dogs, and on holy-days, when good Christian people were at church hearing divine service, went hunting in parks, warrens, and connigries of lords

¹ ‘ Sit quilibet homo dignus venatione sua, in sylva, et in agris sibi propriis, et in dominio suo.’ C. 36.

² As to *fyn pour park avoir*, by those ‘ qui vouderont purchaser noveal park,’ see 27 Edw. I. 1299 : *Ordinatio de libertatibus perquirendis*.

³ The law on this subject is clearly stated in the judgment in the famous case of *Monopolies*, 11 Coke, 876.

and others, to the very great destruction of the same.' To repress such practices, it was enacted that 'no manner of artificer, labourer, nor any other layman, which hath not lands or tenements of the value of 40s. by the year, nor any priest nor other clerk, if he be not advanced to the value of 10*l.* by the year, should have or keep any hare-hound, hound, or other dog to hunt; nor should they use ferrets, hays, nets, hare-pipes, or cords, or other engines for to take or destroy wild animals, hares, or conies, or other gentleman's game.' The penalty for any breach of the law was one year's imprisonment.¹

A second step in the construction of the game laws was taken in 1494. The outpour from the great feudal establishments broken up in consequence of the wars of the Roses and the strict enforcement by Henry VII. of the statutes against retainers, had caused a rapid increase in idleness and 'vagabondrie.' At the same time the landowners, devoting more attention than previously to the productive value of their estates, commenced those inclosures of land which form so important a feature in the history of the times. 'Quantities of arable land which could not be manured without much people and families, were turned into pasture, easily managed by a few herdsmen,' and the labourers were turned adrift; and 'divers persons having little substance to live upon' began to use nets, snares, and other engines, to take and destroy pheasants and partridges upon other persons' lands. By this 'the landowner lost not only the pleasure

¹ 13 Rich. II. stat. i. c. 13

and disport in hawking, hunting, and taking the same, but also the profit and avail that by that occasion should grow to his household.' And, to protect pheasants and partridges, a penalty of 10*l.* was now imposed upon any person capturing them with nets, snares, or other engines on another man's land.¹

Subsequently, in 1503, a penalty of the same amount was imposed upon any person keeping deer-hays, or buck-stalls, unless he had a park, chase, or forest.²

An important limitation of the right of sporting was effected by the operation of the restrictions on the use of cross-bows and hand-guns, in the reigns of Henry VII. and his son, which though chiefly aimed to maintain among the people the use of the long bow, had the effect of limiting the right of shooting game to persons of a certain rank, or possessing a certain amount of property, even on lands of their own.

In 1540, the poacher's market for game was abolished by that total prohibition of the sale of pheasants and partridges³ which, though repealed in 1831, continues its influence in marking game as an appropriate and acceptable present. And in 1581, the night-poaching Acts commenced, with a severe penalty imposed for killing pheasants and partridges by any manner of nets, snares, gins, engines, rowsting, lowffing, or other devices whatever in the night time.⁴

Thus originated the code of enactments termed

¹ 11 Hen. VII. c. 17.

² 19 Hen. VII. c. 11.

³ 32 Hen. VIII. c. 8.

⁴ 23 Eliz. c. 10.

the Game Laws, one branch of which, in alteration of the original right of owners of land to sport thereon, limited the right of sporting to persons possessed of a certain qualification of rank or in property. And these persons, as limited in 1670, were—eldest sons or heirs apparent of esquires or persons of higher degree, and owners of land of the value of 100*l.* a year or more. And every person not thus qualified (except any gamekeeper duly appointed) was prohibited, under penalty, not only from sporting, but even from having the means for sporting. He might not ‘keep for himself or any other person, any guns, bows, hare-hounds, setting dogs, ferrets, cony dogs, lurchers, hays, nets, lowbels, hare-pipes, gins, snares, or other engines for the taking and killing of conies, hares, pheasants, partridges, and other game.’ ‘Conies and game,’ the Act recites, ‘were intended by former laws to be preserved, but divers disorderly persons, laying aside their lawful trades and employments, do betake themselves to the stealing, taking, and killing them, to the great damage of this realm, and prejudice of noblemen, gentlemen, and lords of manors and others, owners of warrens.’¹

These qualifications for killing game afforded to Pitt, in 1784, a peg whereon to hang one of the new annual license taxes he was so anxious to introduce ; and he proposed, in his budget speech of that year, an annual tax on qualifications for killing game, of 1*l.* 1*s.*

¹ 22 & 23 Car. II. c. 25. An Act for the Better Preservation of Game, &c.

This amount was subsequently raised to 2*l.* 2*s.*, in order to make good the deficiency caused by the abandonment of the proposed tax on coals at the pit ; while 10*s.* 6*d.* was added as an annual tax for 'gamekeepers.'

The 'gamekeeper' was a man appointed by a document granted by a lord of a manor under statutory authority, termed a 'deputation.' This deputation enabled him to kill game within the manor, and exercise the statutory powers of a gamekeeper under the Acts for the preservation of game : but it was necessary that his name should be entered with the clerk of the peace of the county or division where the manor was,¹ who, on payment of 1*s.*, gave him a certificate of registration.

Pitt adopted a similar system for the new tax. Every person in Great Britain qualified in respect to property to kill game was required, before shooting at, killing or destroying any game, to cause his name and place of abode to be registered with the clerk of the peace of the county where he resided, and take out annually a certificate of such registration, costing 2*l.* 2*s.* For gamekeepers a similar annual certificate of registration was required, costing 10*s.* 6*d.* ; and in order to prevent a person qualified in his own right from procuring a deputation as a gamekeeper, with intent to evade the higher duty, the authority of a certificate obtained under a deputation was restricted to the limits of the manor or lands for which the deputation was given.

¹ 9 Anne, c. 25, s. 1 : 3 Geo. I. c. 11, s. 1.

An attempt was made to secure the 10,000*l.* which it was estimated the tax would yield, by a penalty of 50*l.* imposed on ‘any person qualified as aforesaid who should shoot at, kill, take or destroy any pheasant, partridge, heath fowl commonly called black game, grouse commonly called red game, or any other game; or who should take, kill, or destroy any hare with any dog, without having obtained a certificate’¹ But, as only persons ‘duly qualified to kill game’ were within the range of the enactment, ‘the duties were greatly evaded.’ In the next year the tax was recast. ‘Every person in Great Britain who should use any dog, gun, net, or other engine, for the taking or destruction of game,’ was required, before so doing, to register his name and take out a certificate in the manner previously stated. The provisions regarding the deputations of gamekeepers were re-enacted. The tax was protected by a proper penalty clause. And the commissioners of stamps were required, once or oftener in every year, to publish in the county newspapers, or in such public newspaper as to them seemed most proper, lists of the certificates granted in each county, which the clerks of the peace were required annually to transmit to them.²

1791.

The duties were raised, for the Nootka Sound armament, to 3*l.* 3*s.* for the ordinary certificate, and 1*l.* 1*s.* for the gamekeeper’s;³ and in 1800, the first year for which an account can be rendered, the yield was, for England 68,871*l.*, and for Scotland 4,533*l.*

¹ 24 Geo. III. c. 43, s. 14.² 25 Geo. III. c. 50.³ 31 Geo. III. s. 21.

The next event in the history of the tax is its ¹⁸⁰⁸ transfer to the commissioners of taxes. The charge, which previously extended only to 'game,' was now widened so as to include *woodcock, snipe, quail and landrail, and conies*, with the following exceptions: As to woodcock and snipe, the taking of them with nets and springes; and as to conies, the capture or destruction of them in warrens or any enclosed ground, or by, or by the direction of, a person on land in his occupation. The lower charge for a gamekeeper was made to depend upon the payment by his master of tax for him as a 'gamekeeper' servant for the assessed taxes; unless taxed as a servant, he was to pay the higher charge of 3*l.* 3*s.* And the plan of the tax was altered:—A certificate, to be obtained from the tax-collector of the district where the taxpayer resided, on payment of the duty and 1*s.*, was to be sent to the clerk to the commissioners for taxes, and exchanged for a 'game duty certificate,' which was, in effect, a receipt for the collector's receipt.²

In 1812, the rates were raised to 3*l.* 13*s.* 6*d.*, and 1*l.* 5*s.* The exemption relating to conies was slightly narrowed by limiting it to the taking and destruction of them by the proprietors of warrens or on any enclosed ground whatever, or by the tenant of lands, either personally or by his direction. And the charge, which previously had applied only to the use of 'dog, gun, net, or other engine,' was extended to taking or killing the game 'by any means whatever,' and to the 'assisting in any manner in taking or kill-

¹ 48 Geo. III. c. 55, Sched. I.

ing.’¹ But these provisions, which touched ‘beaters,’ could not long be maintained; and two years subsequently, a special Act exempted all persons ‘aiding or assisting in the taking or killing,’ if in the company or presence, and for the use, of a duly certificated person using his own dog, gun, net or other engine.²

In 1815, the yield in Great Britain was 132,047*l*.

1827.

After this, certificates at the higher rate granted in Great Britain were made to cover sporting throughout the United Kingdom, and certificates granted in Ireland were declared available for Great Britain on payment of the difference of duty.³

1831.

Thus stood the law respecting game certificates, when the Act to amend the game laws in England, passed by the Grey administration, made a clean sweep of the qualifications for killing game.⁴ Every certificated person was now allowed to kill game subject to the law of trespass; except that a gamekeeper had no privilege beyond the limits specified his deputation.

This was followed by the *Hare Acts* of 1848, passed in consequence of, and with a view to mitigate, the damage done by hares to the produce of enclosed lands and the great losses thereby to the occupiers of such lands. By one of these, the actual occupier of enclosed lands in England and Wales, or the owner thereof, having the right of killing game thereon, is permitted to kill hares thereon, personally, and by written authority given to one person at a time in

¹ 52 Geo. III. c. 93, Sched. L.

² 54 Geo. III. c. 141.

³ 7 & 8 Geo. IV. c. 49.

⁴ 1 & 2 Will. IV. c. 32.

any parish and registered with the clerk at petty sessions, without any necessity for a certificate. The other Act grants a similar exemption in favour of persons having a right to kill hares in Scotland; while both Acts contain an exemption in respect of the pursuit and killing of hares by *coursing* with greyhounds, or by *hunting* with beagles or other hounds.¹

Meanwhile, for purposes of administration it is not necessary to explain, the licenses had been made to run from July 5 to July 5; and Baring's 10 per cent. on the assessed taxes had raised the duty for the gamekeeper's certificate to 1*l.* 7*s.* 6*d.*, and that for the ordinary certificate to that inconvenient amount—that 'uncanny' sum so many of us remember—of 4*l.* 0*s.* 10*d.* This was for long regarded as an inordinate demand from a sportsman who had but a few days', or perhaps a single day's, shooting in the year; and the result of this feeling and the complexity of the measures requisite for obtaining a certificate was this, that, in practice, such a person rarely paid the tax, preferring to risk the penalty. In these circumstances Gladstone reformed the tax in 1860. The sportsman had been 'stamped.' He had been 'taxed.' He was now 'excised'; and as 'certificate' has a peculiar signification in excise language, the receipt for his money was termed—much more appropriately it may be added—a 'licence.' In the hope of effecting some diminution in the number of evasions, three licenses were created:—1, a 3*l.* license

¹ 11 & 12 Vict. c. 29, E.; c. 30, S.

for a year, April 6 to April 6 ; 2, a 2*l.* license from April 6 to the end of October ; and 3, a 2*l.* license from on or after November 1 to April 6. For a game-keeper (taxed servant) the duty was fixed at 2*l.*

The deer-stalker was now brought into charge ; the capture, killing, and pursuit of *deer* except by hunting with hounds, being placed on the same footing as the capture, killing, and pursuit of game.

The sportsman was no longer required to take out his license in the parish where he resided, but wherever most convenient to him in the United Kingdom. The church-door lists of certificated persons were discontinued. A discretion was allowed to the commissioners of inland revenue as to the publication of lists of the names and residences of persons licensed, in the newspapers or otherwise, as they might think proper. In pursuance of this power, the commissioners published a single list of persons licensed, in the United Kingdom, forwarding copies thereof to the various public institutions, clubs, libraries, and other places which appeared to afford facilities for public reference, until, having reason to think that the volume shared the fate usual to blue-books of the kind among more attractive reading, they discontinued the publication.

The result of the alterations was to decrease the yield from 175,206*l.* in 1860, to 129,841*l.* for 1861 ; and the average yield for the next six years was 139,000*l.*

With a view to make the annual licenses run so as more nearly to coincide with the sporting year, the date of determination was changed from April 6

to August 1 ; while the 2*l.* licenses were altered to run from August 1 to the end of October, and from November 1 to the end of July.

For reasons similar to those which led to the alterations in the licenses in 1860, Mr. Childers now created a short license, available for a fortnight's sport, costing only 1*l.*

Before giving the particulars of the yield of the tax since 1866, it may be well to add a few words regarding the tax in Ireland.

In that part of the United Kingdom, the duty on a game certificate was, at the date of the Union, 2*l.* 5*s.* 6*d.* for sportsmen and gamekeepers alike, and this was raised in 1816 to 3*l.* 3*s.* About ten years after this the sportsman's certificate was made available throughout the United Kingdom on payment of the difference of duty, and subsequently the duties were equalised for all parts of the kingdom. There is however this difference, that in Ireland a gamekeeper's certificate costs the same amount as a sportsman's certificate, inasmuch as the charge for a gamekeeper (taxed servant) does not apply in that part of the kingdom, which is free of servant tax. In Ireland, moreover, the rabbit may be captured and killed by anyone without the necessity for a certificate.

The yield of the tax, including that of the licenses to dealers in game mentioned below, was as follows :—

	England	Scotland	Ireland	Total
In 1867 . .	135,737 <i>l.</i>	14,597 <i>l.</i>	12,088 <i>l.</i>	162,422 <i>l.</i>
„ 1877 . .	159,902 <i>l.</i>	19,721 <i>l.</i>	12,827 <i>l.</i>	192,450 <i>l.</i>

In 1880–1 the yield was 167,670*l.* and in 1884–5. over 187,000*l.*

The number of licenses taken out in 1884-5 was as follows :

Whole year . . .	50,351	Gamekeepers . .	6,141
Half-year . . .	6,046	Game dealers . .	3,342
Short . . .	5,068.		

Licenses to Deal in Game. United Kingdom.

An annual license costing 2*l.* has, since the abolition, in 1831, of the prohibition of buying and selling game, been required for dealers in game in the United Kingdom. But no license is required for the sale of woodcock, snipe, quail, landrail, or rabbits, or venison the carcase of deer. The license is granted only to persons licensed by the justices. The yield in 1884-5 was 6,684*l.*

SECTION VIII.

LICENSES FOR GUNS. 1870-1885.

In the period of our advance in material prosperity by leaps and bounds, amusements in England were carried to an excess they never before had attained. The battue system developed into that sort of fête champêtre, with hot lunch, champagne, and liveried attendants, which was ridiculed to our amusement on the stage, and pigeon-shooting became that ‘tournament of doves’ which lord Beaconsfield contrasted, in ‘Lothair,’ with the amusements of a former age: ‘I would sooner,’ says Corisande, ‘have seen you in the lists at Ashby.

At the same time, from various causes—of which the volunteer movement may have been one, and the

facility of obtaining low-priced muzzle-loaders, now superseded by the breech-loader, another—shooting in lanes and byways increased to such an extent as to prove a source of annoyance and danger to the residents in our thickly-peopled country, making absent mothers and attendant nurses tremble for the safety of children, and to threaten with extermination our whole tribe of songsters—‘the lark, linnet, and all the finches of the grove.’

The use of guns in this manner did not involve any liability to tax. The pigeon, and all our songsters, were beyond the scope of the protection afforded to birds of game, the pheasant and partridge, and the woodcock, snipe, quail, and landrail, birds classed with game in the game laws.

Feelings of disgust, excited by descriptions in the newspapers of pigeons slaughtered in hundreds at the gun clubs in the presence of ladies, and of aversion to the indiscriminate destruction of the song-birds that form so peculiar an attraction in our country lanes, found expression in a number of letters published in the daily papers. And strong representations on the subject, made to the government, resulted in the imposition, in 1870, of the tax on guns, a tax so unpopular that, except in some such peculiar circumstances, it could not have been proposed with any hope of success.

Lord Sherbrooke’s new licenses were not the first licenses required for guns in England. Placards, or licenses, or bills ‘to shoot in hand-guns, hagbuts and demi-hakes,’ are as old as the times of the Tudors.

The short gun, the hagbut, and the demi-hake were derivatives, in the natural order of evolution, from the bombards of Crécy, and the more perfect pieces of artillery that had enabled Henry VII. to establish his supremacy over the remnant of the nobles left by the wars of the Roses. The ‘devilish engine’ of Spenser,

With windy nitre and quick sulphur fraught,
And rammed with bullet round ordained to kill,

was the ancestor of the short gun, hagbut, demi-hake, arquebuse, petronel, and pistol, in the same sense that from the church clock were descended the house clock, the pocket clock, and the watch. And short hand-guns with quarrels and bullets were first used for purposes of sporting soon after the commencement of the sixteenth century.

Already the use of cross-bows, which were very generally used to shoot quarrels and bullets, was restricted by law to persons licensed by the king, lords, and persons having 200 marks in land.¹ The qualification, raised to 300 marks, was now extended to hand-guns, and was rendered necessary to cover even the possession of the article. No man without the qualification was to shoot in or keep in his house any hand-gun or cross-bow without the king’s license, under the penalty of forfeiture thereof, and ‘ten pounds for every shoot.’ But 300 marks a year was too high, and the property qualification was reduced, in 1522, to 100*l.* a year in lands; and in 1533, to 100*l.* in lands, annuities, or offices.²

¹ 19 Hen. VII. 1503, c. 4; confirmed, 3 Hen. VIII. 1511, c. 13.

² 6 Hen. VIII. 1514, c. 13; 14 & 15, c. 7; 25, c. 17.

Soon afterwards, ‘divers inconveniences’ ensued from the use of cross-bows, little short hand-guns, and little hagbuts: Firstly, ‘divers detestable and shameful murders, robberies, felonies, riots and routs had been wilfully and shamefully committed.’ Secondly, the use of these weapons tended to the dis-use of ‘the good and laudable exercise of the long bow, which always theretofore had been the surety, safe guard, and continued defence of this realm of England, and an inestimable dread and terror to the enemies of the same.’ And lastly, ‘of late evil-disposed persons had used, and yet did daily use, to ride and go in the highways and elsewhere, having with them cross-bows and little hand-guns, ready furnished with quarrels,¹ gunpowder, fire, and touch, to the great peril and fear of the king’s subjects.’

Lords were now deprived of the personal qualification; and the use of cross-bow, hand-gun, hagbut and demi-hake was denied ‘to any person of any estate or degree whatever,’ unless he had lands, tenements, fees, annuities, or offices, to the yearly value of 100*l*. All hand-guns were required to be, stock and gun, not less than a yard in length, and hagbuts and demi-hakes not less than three-quarters of a yard. All placards, licenses, and bills to shoot in cross-bows and hand-guns were declared void. And any license to be obtained or purchased of the king, to shoot in longer guns, was to specify ‘at what beasts, fowls, or other things the licensed person should shoot,’ or else was to be void. Persons residing within five miles of the

¹ Square-headed bolts.

coast, or twelve miles of the 'Border,' within the city and marches of Calais, or in the Channel Islands, the Isle of Wight, or the Isle of Man, were allowed to practise and shoot, 'so that it be at no manner of deer, heron, shoveld'—a species of duck—'pheasant, partridge, wild swine, or wild elk, or any of them.'¹

The quarrels seem soon to have been superseded by the use of hail-shot or several pellets at once. But shooting in this manner was limited, in 1548, to 'those of the degree of lords of parliament.'²

It is unnecessary further to follow the history of these original licenses for shooting. They merged in the larger question of the restrictions on sporting for the purpose of the preservation of game, and the qualifications necessary for killing game, which afforded to Pitt, in 1784, a peg whereon to hang the tax on sporting, then first imposed.

Lord Sherbrooke's original proposal, in 1870, involved a license for keeping or using a gun, costing 1*l.*, and the abolition of the licenses for sporting. But objections to this, raised by the country gentlemen and sportsmen in general, caused him to reconsider his plan, and in the event the tax was imposed at 10*s.*, and the licenses for sporting were retained.

The tax extends not only to guns, but to every 'firearm of any description' (thus including pistols),

¹ 33 Hen. VIII. 1541, c. 6.

² 2 & 3 Edw. VI. c. 14. The Act remained on the statute-book long after it had become useless and unnecessary. Several malicious prosecutions for the penalty it imposed led to its repeal in 1695, by 6 & 7 Will. III. c. 13, s. 3.

and any 'air gun, or any other kind of gun from which any shot, bullet, or other missile can be discharged,' and is payable in respect of a yearly license, to be taken out by every person who shall use or carry a gun in the United Kingdom, elsewhere than in a dwelling-house or the curtilage thereof—curtilage being an old term meaning much the same as courtyard.

Exemptions are allowed for—1. Soldiers, sailors, volunteers and the police, on duty, or when engaged in target practice. 2. Any person carrying a gun, for and for the personal use of his employer being licensed, if upon the request of any officer of inland revenue, constable, or owner or occupier of the land on which the gun is carried, he gives his true name and address and that of his employer. 3. A personal exemption for the occupier of lands using a gun for the purpose only of scaring birds or killing vermin on such lands; and, should he have a license, an exemption for any person using a gun for such purpose by his order. 4. A necessary exemption in favour of gunsmiths testing guns in a place specially set apart for the purpose; and 5. An exemption, *ex abundanti cautela*, in favour of common carriers.

Guns are often carried, by poachers, in parts. To meet a case of this sort, where a gun is carried in parts by two or more persons in company, each and every one of them is to be deemed to carry the gun.

Power to demand the production of a license from any person seen carrying a gun was given to officers

of inland revenue and constables, and on non-production of a license, to demand his name and address, which if he refuses to give, he incurs a penalty, and is liable to immediate arrest.

A power of this kind had always been in force in respect of licenses for sporting, but unaccompanied with any power of entry upon lands to make a demand ; an officer or constable, seeing a man at work shooting over his own ground, was unable to approach him without committing a trespass in law. In order to secure the new tax, power was given to officers of inland revenue and constables to enter and remain so long as may be necessary upon any lands or upon any premises other than a dwelling-house or the curtilage, for the purpose of making the demand for a gun license, or failing the production of a license, the name and address of the person carrying the gun.¹

The yield at first was about 62,000*l*. More than four-fifths of the licenses were taken out in England ; and, curiously enough, there was but a small diminution in the number of licenses for sporting. In 1877 the yield had increased to 77,000*l*. Subsequently, after a falling off for some years due to bad seasons and the existing general depression of affairs, it regained this amount in 1883. In 1884-5 it reached 83,767*l*. The licenses determine on July 31 in the year.

This is a difficult tax to collect. The necessary *demands for the production of licenses* require, in some

¹ The Gun License Act, 1870, 33 & 34 Vict. c. 57.

circumstances, all the temper, nerve, judgment and firmness of the inland revenue officer. But a good-tempered reply to an answer such as, for instance, 'It's just in the lining of my coat, if you'd like to see it,' and a bold front where violence is threatened, enable him to fulfil a duty, in the performance of which he feels secure of the support of the commissioners.

SECTION IX.

ON THE USE OF HAIR-POWDER. 1795-1869.

Great Britain.

The use of hair-powder is, in these days, limited to servants whom their masters, for purposes of display, dress up in the costume of a bygone age; but when this tax was imposed by Pitt, in the war with France, a practice or fashion of wearing hair-powder had prevailed in this country for a considerable time. It was a development or a consequence of the fashion of wearing wigs, which was introduced from France, where the perruque was invented to obviate the inconvenience of the curling process necessary to keep in order the long hair in fashion under Louis XIII. and to fulfil the not unnatural desire of persons whose hair was not abundant to appear in fashion. This auxiliary to magnificence and state, as it was considered to be, assumed, in its higher developments under the Grand Monarque, an amplitude approaching the stupendous, and when, at the Restoration, Charles II. returned to

England, bringing with him many French fashions, the king and the duke of York soon appeared wearing perruques, or, as they were termed, periwigs. Pepys notes this in his 'Diary,' and soon adopted the new fashion. On September 3, 1665, he put on his silk coloured suit, very fine, and 'my new periwig, bought a good while since, but durst not wear it because the plague was in Westminster when I bought it.' 'And,' he adds, 'it is a wonder what will be the fashion after the plague is done, as to periwigs; for nobody will dare to buy any hair, for fear of the infection that it had been cut off the heads of people dead with the plague.'¹

Fear of the plague did not, however, cause any alteration in the new fashion. The wig continued in the ascendant for more than a century, and was worn in a great variety of forms as suggested by considerations of necessity, convenience, dignity, or state. It may be seen in all the portraits most familiar to us: the sedate features of William III., the handsome face of Marlborough, and of St. John, the vigorous lineaments of Somers, the round country-gentleman cheeks of Walpole, and the courtly countenance of Chesterfield—all have this unnatural ornament; and on April 7, 1778, when Chatham came for the last time into the house of lords, 'leaning upon two friends, lapped up in flannel, pale and emaciated; within his large wig,' we are told, 'little more was to be seen than his aquiline nose and his penetrating eye.'

¹ Diary, iii. 233.

Meanwhile, about the middle of the century, the ceremonious régime of continual dressing declined in observance in France ; visits were paid in what would formerly have been considered a most offensive undress ; and the wearing of hair-powder—a fashion long before in existence among ladies and for footmen, though for very different reasons—began to be allowed as tantamount in dress to wearing a wig. In England, the natural hair tied in a pig-tail and powdered now passed for as good as the *Ramilie* wig and *Ramilie* tail ; and in 1772, the ‘Macaronis’—the ‘Mashers’ of that day—wore hair-powder, and the use of it had become a general fashion.

When Pitt, at his wits’ end for new sources of 1795. revenue, proposed to tax the use of hair-powder, he was compelled to acknowledge that the proposal might be met with a smile at its peculiarity ; but the answer would be that, though peculiar, the tax would produce 200,000*l.* a year. To this Fox replied that, as a fiscal design to produce such an amount, the tax was delusive. Half-a-dozen leaders of fashions of that sort might put their heads together, change the mode of dressing their hair, and entirely frustrate the object in view. Notwithstanding this objection, the proposed tax passed into law ; and after May 5, 1795, every person in Great Britain using hair-powder was required to enter his name at one of the stamp offices, and take out an annual certificate costing a guinea.

Exemptions were allowed for the royal family and their servants ; clergymen with an income under 100*l.* ; subalterns, non-commissioned officers, and privates in

the army, artillery, militia, marines, engineers, and fencibles; and officers in the navy under the rank of commander. The patriotism of the yeomanry and volunteers (cavalry or infantry), enrolled under the Act of the previous year, was recognised in an exemption which extended to every officer and private. Special provision was made for the case of a numerous family of ladies: a father with more than two daughters unmarried might obtain, on payment for two, a certificate for any number included in the account rendered by him to the stamp office. The master of a household, on rendering an account of all his powdered servants and the capacities in which they served, might obtain a distinct certificate for every servant, to extend to any successor in the same capacity during the year. And an elaborate fiscal code was enacted to secure due payment of the tax.¹

The peculiar nature of the new tax rendered it a fitting subject for caricature, and Gillray made game of John Bull and the trepidation caused in his household, particularly among his ‘womankind,’ by this interference of the chancellor of the exchequer with the arrangement of the hair; while the opposition ceased to use hair-powder, and nicknamed the wearers of this taxed article, ‘guinea-pigs.’ The fashion was already on the wane, and this tax hastened its extinction. In 1796 the yield was 210,136*l.*; but thenceforth the list of taxpayers diminished rapidly. Before long, the curling-irons, the curling-comb, the pomatum-pot, the powder-puff, the powder-knife, and the powder-

¹ 35 Geo. III. c. 49.

mask—all fell from their pride of place ; the curled and oiled whisker had succeeded the wig and hair powder ; and not a few persons wore their hair short cropped, copying the *tête à la Titus* of the new French fashion, and the manner in which Bonaparte, the 'First Consul,' wore his hair.

The tax was added to the group of the assessed ^{1802.} taxes ; and in 1812, 46,684 persons in Great Britain still paid duty. This was the year of the re-opening of the Drury Lane Theatre, to which the 'Rejected Addresses' refer, in the first of which, 'Loyal Effusion,' occur the well-known lines :—

God bless the guards, though worsted Gallia scoff;
God bless their pigtails, though they're now cut off.

As others followed the example of the guards, the number of powdered heads declined, in the next four years, by about 19 per cent. An additional 10 per ^{1816.} cent. increased the charge to 1*l.* 3*s.* 6*d.* ; and in 1819, 31,333 heads were charged at that rate.

The tax now became, in effect, an additional tax for that gorgeous species of man-servant who forms a fit and favourite subject of ridicule for 'Punch' and the London street boys. In 1855 the number of these powdered and taxed coachmen and footmen had decreased to 997—951 in England, and 46 in Scotland ; but, notwithstanding the diminution in its yield, the tax was retained in our fiscal list until the alteration of the assessed tax system, when it was repealed as unproductive. The yield, at that date, was about 1,000*l.*

SECTION X.

ON PERSONS KEEPING DOGS. 1796-1885.

Great Britain.

A tax on dogs exists in several European countries, imposed, in the majority of cases, in the form of a municipal tax. In Great Britain the dog is taxed for imperial as opposed to local purposes; and as from this source a revenue of over 330,000*l.* is derived, the tax is not without importance from a purely fiscal point of view.

But the chief importance of a tax on dogs is due to its operation as a useful regulation of police. The dog is so prolific that, in the absence of any restriction on the multiplication of dogs, these animals soon become, from their numbers, a source of inconvenience, annoyance and danger.

In former times, when there was a visitation of the Plague, and dogs, which were said to carry about the infection in their hair, formed the subject of a ‘scare,’ their number was abated in a very summary manner. Local histories abound in tales of the destruction of dogs on such occasions, and we find the appointment of local officers thus qualified: ‘To kyll dogs or else lose his place.’ The other occasions on which a ‘raid,’ so to put it, was made on the animal, were principally those of hydrophobia scares, which were as frequent in former times as they are at the present day.

Fear of the multiplication of dogs prompted the

first proposals to tax them made in former times in the house of commons ; which came from private members, to whom revenue was a secondary object. Among such proposals may be mentioned the Dog Bill introduced in April, 1755, which afforded a subject for an amusing article in the 'Connoisseur,'¹ containing an imaginary petition from the dogs of various sorts proposed for taxation. This Bill failed to become law ; and was followed by other suggestions to the same effect equally fruitless ; until the Bill brought in by 'Dog' Dent in 1796.

This Bill, grounded on a petition from Leicester-shire, complaining of ravages by stray dogs and referring to numerous recent cases of hydrophobia in that part of the country, mr. Dent endeavoured to support by reference to a great variety of statistics concerning the quantity and quality of the food consumed by dogs, and the prevalence of hydrophobia, of which he produced a most terrifying list of cases. His whole speech was characterised by exaggerated statement, and the House considered that he had overstated the case and held extravagant views on the subject. The provisions of the Bill confirmed this opinion, for the taxing clauses and the police regulations, taken together, amounted in the whole to a proposition for a general massacre. While many members allowed that there was a fair case for some measure of repression, in the opinion of the House generally, no reason was shown for any decree of extermination such as that proposed. The friends

¹ No. 64.

of the dog rallied to the rescue, strongly opposed the Bill, criticised the statistics regarding hydrophobia, showing them to be untrue and exaggerated, and stigmatised the Bill as an unreasonable proposition for the destruction of an animal useful to man and peculiarly fit to be his companion and friend, as illustrated by Defoe in his popular story of Robinson Crusoe.

The Bill was not only open to objection on the ground of the severity of its provisions; it was singularly defective in form. Sheridan took advantage of this. Commencing his attack by quoting the recital to the Bill, which stated in terms that ‘canine madness frequently happened to his majesty’s subjects, cattle and *property* ;’ he asked if furniture was considered liable to be attacked by this disorder? and who had ever heard a dumb waiter bark? and passing on to the enactments proposed in the body of the Bill, pointed out serious defects in several of them. The Bill was knocked all to pieces, and laughed out of the House as unreasonable in principle and defective, if not ridiculous, in form; and honourable members recovered sufficiently from the first effects of hearing the long list of deaths from hydrophobia, to cheer a parting shot, in the shape of a suggestion whether, all things considered, something might not be said even in favour of hydrophobia. That state of the body must have charms for some people; for Chesterfield had laid it down as a maxim that the only possible process by which a Dutchman could become a wit was by being bit by

a mad dog, a means to that end said to have been tried by an ambitious burgomaster of Amsterdam.

At this date we already felt the heavy pressure of the expenses of the war with France; and Pitt, unable as yet to introduce a property tax, was endeavouring to meet the requirements of continually increasing expenditure by the introduction of every sort of new tax imaginable. The fiscal suggestion embodied in the rejected Bill afforded an opportunity for an addition to his tax list; and after stating that his objections to a municipal tax of this description, as proposed, were insuperable, he introduced an imperial tax moulded, as far as the nature of the subject allowed, in the sumptuary form of the old assessed taxes, so as to press as far as possible on persons of property.

In this view he divided the taxpayers into three classes. 1. Persons keeping a *sporting dog* defined to be:—Greyhound, hound, pointer, setting dog, spaniel, lurcher, and tarrier—or two or more dogs, irrespective of description; 2. Persons assessed to the house and window taxes keeping only one, and that not a sporting dog; and 3. Persons keeping packs of hounds. The duties were: for the first class, 5*s.* for every dog; for the second, 2*s.* for the dog; and, as a composition for the pack of hounds, 20*l.* Puppies and whelps under the age of six months were exempted.¹

The duties were raised in amount on five occasions in the war; and, in 1812, Vansittart introduced a special charge for persons keeping *greyhounds*, a

¹ 36 Geo. III. c. 124.

kind of dog always regarded as of peculiar value. Since the establishment, about thirty-five years previously, of the Coursing Club at Swaffham, by lord Oxford, the greyhound held among dogs the same position that the racehorse held amongst horses; and as racehorses were taxed at a higher rate than ordinary saddle and carriage-horses, on the same principle a special duty of 1*l.* was now imposed for greyhounds. The rates for the three other classes of taxpayers were now fixed at 14*s.*, 8*s.*, and 36*l.*¹

The tax was to be paid by the person who ‘kept the dog or had the same in his custody or possession, whether the dog was his property or belonged to another person,’ unless he discovered the owner, and the owner was duly assessed.

1816. At the end of the war, the yield was, in England, 145,188*l.*, and in Scotland, 14,808*l.*; making for Great Britain, 159,996*l.*

The tax, thus raised in amount, pressed hard upon small farmers, to whom a dog was necessary for the care of sheep; and therefore occupiers of farms under 100*l.* per annum, making a livelihood solely by farming (owners as well as tenants), were allowed an exemption in respect of their dogs, if not of a sporting description, and bonâ fide and wholly kept and used on the farm in the care of sheep,² an exemption which was extended, subsequently, to all dogs bonâ fide and wholly kept and used in the care of sheep or cattle by any person, whether small farmer or not.³

¹ 38 Geo. III. c. 41; 42, c. 37; 43, c. 161; 46, c. 78; 48, c. 55; 52, c. 93.

² 5 Geo. IV. c. 44, s. 5.

³ 4 & 5 Will. IV. c. 73, s. 10.

Baring's 10 per cent. on the assessed taxes raised ¹⁸⁴⁰ the rates to 1*l.* 2*s.* (for the greyhound), 15*s.* 4*d.*, 9*s.* 8*d.*, and 39*l.* 12*s.*; and as thus imposed the tax continued chargeable until 1853.

In that year, on the simplification of the assessed taxes, Gladstone abolished the various rates for different sorts of dogs, and reimposed the tax at 12*s.* for every dog; discontinued the power to relieve on the ground of poverty, which had proved the source of continual difficulty; and extended the exemption relating to dogs wholly kept and used in the care of sheep or cattle, to dogs *bonâ fide* and wholly kept and used in the driving or removing sheep or cattle, to meet the case of the butcher driving them from market. 39*l.* 12*s.* was retained as the maximum charge for packs of hounds, and a payment of 9*l.* was to include any number of greyhounds.¹

This alteration increased the yield. In 1852, 85 packs of hounds and 308,920 other dogs had produced about 158,000*l.* In 1855, when the new tax had come into full operation, 87 packs and 335,116 dogs yielded nearly 200,000*l.* In 1866-7, the yield was 267,174*l.*

Notwithstanding the improvements thus introduced, the tax was far from faultless. The sheep and cattle dog exemption continued to occasion all sorts of evasions and disputes, causing uncertainty, difficulty and expense in the collection. The system of collection, that of the old assessed taxes, was unsuited for

¹ 16 & 17 Viet. 1853, c. 90. Schedule G.

this, if indeed ever suitable for any, description of tax. The charge of 12s., too high for a general tax on dogs of every description, led, as excessive taxes always do lead, to every imaginable species of evasion and fraud. In the result not a fourth, probably, of the dogs really liable to tax were ever brought into assessment; while the multiplication of the animal proceeded apace.

Complaints of what was termed, not without reason, 'the Dog Nuisance' became frequent and were urgently pressed on the government, more particularly during the unusually hot summers of 1864 and 1865, when the hydrophobia panic set in with a severity hardly equalled in the history of the many previous panics of that description on record. The mad dog was represented as ranging the country unchecked. Nurses shuddered in expectant terror in narrow country lanes, and anxious mothers dreaded the return of their children bitten perhaps and barking. The urban, exceeded the rural, terror; while some towns were so full of dogs, that fears arose that the effluvia from the numerous carcases of the animals, if destroyed as a precaution against hydrophobia, might generate some sort of plague.

In London the parks were infested with dogs living at large. These wild, ownerless animals frightened the nurses and children, enticed away the dogs of the neighbourhood, scratched up the new flower-beds with which for the first time the parks had recently been adorned, and in the morning disported themselves until tired in chasing the early riders in the

Row ;¹ many of them miserable, hungry objects that would have softened the heart of a cathedral ‘Dog Whipper.’

This disgraceful state of things in the metropolitan parks, and the numerous complaints and petitions made to the government regarding the dog nuisance in the country, led to the consideration of measures of repression. A Bill was prepared under the direction of Mr. Childers, then secretary to the treasury, and the British dog was within an ace of being collared and tax-ticketed, after the continental fashion. But the parliamentary session was too advanced for any attempt to introduce the Bill, and it was reserved for Ward Hunt, Mr. Childers’ successor at the treasury, to deal effectively with the evil. In 1867 he abolished all exemptions except that for puppies ; reduced the 12*s.* to 5*s.* ; substituted the revenue officers for the local collectors, and required the tax to be paid in respect of a license to be taken out every year.²

No alteration in the form of a tax was ever more successful. Over 500,000 additional dogs were at once brought into charge. The yield of the tax at 5*s.* exceeded the yield of the previous tax at 12*s.* ; and the dog nuisance speedily abated.³ All began to

¹ A ride in the Row in the morning at this date frequently reminded one of Waverley’s ride up the street of Tully Veolan, and the numerous collies, imagined by the enlightened foreigner to be kept for the purpose of driving the post-horses from stage to stage, by barking and biting their heels. The author of ‘Waverley’ points to the unabated numbers of these collies in his time, and specially invites the attention of the collectors of the new tax to the nuisance.

² 30 & 31 Vict. c. 5.

³ It may be interesting to note with regard to dogs in the metropolis, that their wild dominion over the parks was brought to an end by the

praise Ward Hunt, 'omnes omnia bona dicere,' with a single exception. The repeal of the shepherd's dog exemption caused some murmurs of discontent in the northern part of the kingdom. These fell on attentive ears in the House, where honourable members interested in the subject were fully wide-awake to the damage that may ensue to the prospects of sport in August, should the shepherd on the moors not, so to put it, mind his ways and have a care where he may place his foot in the breeding season. It was conceded, therefore, that the shepherd himself should not be taxed; and two years subsequently, an enactment was passed to provide that a shepherd keeping a dog solely for the purpose of his occupation of a shepherd should not have to pay for the dog; but that the hirer or employer of the shepherd should pay for a license in the name of the shepherd.¹

Under the assessed tax system the greatest number of dogs brought into charge in a year had been 440,000. In 1876, 1,373,936 dogs were charged, and the yield was 343,484*l*.

1878 When the duty was raised to 7*s.* 6*d.*, we returned

united operation of the new dog tax and 'The Metropolitan Streets Act,' of August 20, 1867, which, including the parks by definition in the term 'street,' gave to the police power to take possession of any dog found in any 'street' and not under the control of any person (30 & 31 Vict. c. 134). The Act also gave to the chief commissioner of police power to require by notice the due muzzling of all dogs loose in the streets, a power which was at once exercised by the late sir Richard Mayne and enforced by the constables with admirable diligence; and their labours secured to the force a prominence, in the pantomimes of the year, resembling that given in the caricatures at the end of the last century to 'Dog' Dent, the hon. member for 'Barkshire.'

¹ 32 & 33 Vict. c. 14, s. 38.

again to exemptions, viz. for — Dogs *kept and used solely for the purposes of tending sheep or cattle on a farm, or in the exercise of the calling or occupation of a shepherd.* The exemption is to be obtained by the farmer or shepherd, on exchanging a declaration made by him for a certificate of exemption granted by the commissioners of inland revenue. It is limited, as a rule, to two dogs; but in the case of the occupiers of sheep-farms comprising common or unenclosed land, more dogs, according to the number of sheep kept, are allowed exemption, up to the number of eight.¹

The other exemptions are: for dogs under six months of age; for the dogs of the blind, used for guidance; and for hound whelps under twelve months of age, of a licensed master of hounds, not yet entered in his pack.

The number of licenses issued and the yield have been, in years ending December 31, as follows:—

	England	Scotland	Great Britain	£
In 1878	1,303,102	160,072	1,463,174	371,241
„ 1881	848,284	87,975	936,259	351,097
„ 1883	812,526	82,377	894,903	335,589
„ 1885	824,986	80,105	905,091	339,409

The number of certificates of exemption granted for farmers' dogs and shepherds' dogs in 1884 was a little over a quarter of a million.

Ireland.

In Ireland a tax on dogs, formerly payable, was repealed with the other assessed taxes in 1823; at

¹ 41 & 42 Viet. c. 15, s. 22.

which date it produced between 9,000*l.* and 10,000*l.* After the repeal the inevitable results of the absence of any tax or other measure or regulation for the repression of dogs continued to be felt, more or less, down to 1865, when the annoyance and damages from dogs reached an alarming height. The principal charge against the animal was the alleged wholesale destruction of sheep ; and as it is known that domestic dogs, once blooded in sheep-hunting, acquire a taste for the amusement which is insatiable and immutable, it is probable that the case was not overstated against these Irish dogs, which, living at large, were a sort of wild beasts. In cases of sheep-killing by dogs, if the owner of the dog can be found, compensation may be recovered for the damage done, but in Ireland the ravages were committed by dogs whose owners could not be identified. At this date the present sir Robert Peel, then secretary for Ireland, took up the question ; to whose exertions was mainly due the Act of June 19, 1865. By this Act every person in Ireland who owns a dog is required to take out an annual license, for which he pays 2*s.*, or 2*s.* for each dog where more than one are kept. The proceeds of the tax are paid to the county or the borough fund, as the case may be.¹ In Ireland, therefore, the tax on dogs is a local or municipal tax, as it is in many continental states, where it assumes the form of a necessary regulation of police rather than that of a tax imposed for purposes of revenue, the duty being in all cases small in amount, and the produce,

¹ 28 & 29 Vict. c. 50.

or part of it, finding its way into the communal or the municipal treasury.

In 1881 the yield was 32,321*l.* 4*s.*; in 1883, about 32,500*l.*

SECTION XI.

IN RESPECT OF CLOCKS AND WATCHES. 1797–1798.

Great Britain.

This tax, imposed by Pitt, under pressure of the expenses of the war with France, proved one of his greatest failures, for it nearly destroyed a flourishing branch of our manufactures.

The manufacture of clocks in England was commenced by the three horologists from Delft in Holland to whom Edward III. granted license in 1368 to come and practise their occupation here.¹ Horologes or time-keepers were also termed clocks, perhaps from the cloche or time-bell of the monastery and the abbey; and that name had been given to them before the time of Chaucer, who writes of the cock crowing—‘as regularly as clock or abbey orloge.’ These horologes, as originally made, were worked by means of weights. The introduction, subsequently, of coiled springs in lieu of weights enabled the clockmakers to manufacture small or table clocks. Pocket clocks or watches were next introduced,—the emperor Charles V., whose interest in time-pieces is historical, is said to have been the first person to possess one; and oval and round watches were first made towards the close of the sixteenth century.

¹ Foedera, vi. 590.

1631.

The home manufacture of clocks and watches, secured by a charter of Charles I. to the Company of Clockmakers, was protected by a prohibition of the importation of 'clocks, watches and alarms.' And if at this date the inhabitants of the Netherlands were the principal clock, dial and watch makers of Europe, before the close of the century our manufacturers had not only overtaken the foreigner, but had attained an almost unrivalled superiority in foreign markets.¹ This was due to their high reputation for good work, to preserve which the exportation of any outward or inward box, case or dial-plate for clock or watch, without the movement therein or therewith, made up fit for use, with the maker's name engraved thereon, was now prohibited.²

1698.

Henceforth, in every improvement in the manufacture of watches, our countrymen led the way. The labours of Dr. Robert Hooke and Thomas Tompion, by improvements made in the springs of the watch, enabled the manufacturers to introduce the minute wheel and minute hand. Soon afterwards, they were able to dispense with the vertical crown wheel and produce a more flat and therefore more portable watch. The next step was the introduction of the use of jewels, which rendered the English watch more durable than those of foreign manufacture. And lastly, Harrison succeeded in producing the chronometer.

During the last thirty years of the eighteenth century the demand for watches increased with a rapidity

¹ Anderson's 'Commerce.'

² 9 & 10 Will. III. c. 28.

equal to the increase in the general wealth of the country. Watches purchased at moderate prices¹ might now be found, even in the middle classes, in the possession of many members of the same family. And in 1796, 6,576 gold, and 185,102 silver, cases were marked at Goldsmiths' Hall, while silver cases weighing 10,386 oz. were marked at Birmingham.

Originally, watches were worn attached to a chain going round the neck. Fob² watches were not indeed unknown, for a fob watch is in existence that belonged to Oliver Cromwell; but this way of wearing them did not become general until a later date. They were thus worn when, in the last quarter of the eighteenth century, waistcoats became shorter, and the watch-chain and seals prominent as an article of gentleman's attire. At this date also, as may be seen in Gillray's caricatures, watches formed conspicuous objects of ornament as worn by ladies, attached, with other trinkets, to the girdle. These indicia of capability to pay a tax now caught the eye of the chancellor of the exchequer.

Suggestions that persons should pay for the liberty of wearing watches had been made previously to 1797, but the tax now proposed and carried by Pitt extended to the possession and use of clocks as well as watches.

¹ The price of the best watches in 1759 was considerable. Horace Walpole, writing to sir H. Mann at Florence, June 8, with regard to a commission to purchase a watch, states that for one of Ellicot and Gray's the price was 134 guineas, and for the seals 16 guineas more; in all, 150 guineas.

² From Germ. *fuppe*, small pocket.

The clock tax, for every clock and every time-keeper, by whatever name called, used for the purpose of a clock, and placed in or upon any dwelling-house, or any building, was 5*s*.

The watch tax was charged at different rates for gold and silver watches :—(1) for every gold watch, watch enamelled on gold, and gold time-keeper used for the purpose of a watch, kept, worn or used by any person, 10*s*.; and (2) for every silver or metal watch, 2*s*. 6*d*.

The duties, secured by elaborate provisions, were charged in respect of the greatest number of clocks or watches used in the year preceding the day of annual return or account. And an annual license was required for makers of or dealers in clocks or watches, costing 2*s*. 6*d*. in the metropolis, and 1*s*. elsewhere.¹

The clock and watch tax formed, in the following year, part of the basis of the Triple Assessment, but was soon acknowledged to be a total failure. The yield fell far short of the estimate; while the operation of the tax was such as nearly to ruin the manufacturers. The demand for clocks and watches decreased to such an extent, that in less than a year the general manufacture of these articles in the kingdom and the various branches of trade connected therewith had diminished by half, and thousands of persons were deprived of employment and had been induced to emigrate.²

In these circumstances no time was lost in repeal-

¹ 37 Geo. III. c. 108.

² Memorial of the Committee of Clock and Watch Makers.

ing the tax. This was effected in April, 1798.¹ It is hardly necessary to add that no other tax on clocks and watches has since been imposed.

SECTION XII.

ON ARMORIAL ENSIGNS. 1798—1885.

Great Britain.

This tax was imposed on the repeal of the tax on persons wearing watches. Recently, in France, the 'Directoire' had copied from us our taxes on carriages, servants and horses. It may be that, in return, the tax under consideration was suggested to the mind of Pitt by that imposed in France in the reign of Louis XIV., by Colbert, when all the nobility, old and new, were required to register their coats of arms, and pay for a license to seal their letters with their arms.²

The use of armorial ensigns commenced with the use of armour, which, covering from view the ordinary means of personal distinction, rendered some such '*insignia*' necessary. During the wars of the cross, the armorial ensigns of the different feudal lords who joined the crusades were used as a means of distinction between the various groups of their followers. Subsequently, particular armorial ensigns or coats of arms, as they were termed from the surcoat

¹ 38 Geo. III. c. 40.

² 'On obligea tous les nobles, anciens et nouveaux, de faire enregistrer leurs armoiries, et de payer la permission de cacheter leurs lettres avec leurs armes.'—*Voltaire*.

on which they were emblazoned, became hereditary in particular families; and the devices depicted on the shield or coat of arms—with which it was charged—in short, which it bore, were termed, in the language of heraldry, the *bearings*.¹

Crests, another description of armorial ensign, distinct from, though frequently similar to one of, the bearings of the shield, originally worn only by great knights and renowned leaders, who were distinguished in the battle-field by these cognizances, in process of time, also became, in practice, hereditary distinctions. The crest was depicted, in heraldry, over an heraldic *wreath*, which was a representation of the roll of twisted pieces of coloured silk worn over the helmet round the crest, in lieu of its predecessor the *contoise* or scarf. It is essential to a crest that it be so depicted; for the rule is: *no wreath, no crest*.

The lord's badge or cognizance worn by the retainers of after-times, worked on some part of the coat, or in some other manner, was, in many cases, one of the bearings of his shield, or his crest,² but without the wreath; and after the abolition of retainers, the badge continued to be still used for the members of the lord's household.

The practice of using armorial ensigns in different ways survived the use of the armour for which they were originally designed. New family coats of arms might be obtained by purchase of a grant of arms,

¹ 'And charged his old paternal shield
With bearings won on Flodden field.'

² 'Now by my father's badge, old Neville's crest.'

and indeed subsequently were often adopted without a grant, by persons whose ancestors had never worn armour, or chronicled their arms at any visitation of the heralds. Worked into the ornaments of the family mansion, the encaustic tiles of the Tudor architecture, and the rich achievements that clothed the walls; painted on the 'dim windows that excluded light;' carved over the entrance hall and on the chimney-pieces within the house; swinging as the sign of the alehouse of the village, armorial ensigns and crests were also engraved upon articles of use, such as plate; were worn on the person, more particularly on watches, rings, and the seals that were in such general use for closing letters; and adorned the panels of the family coach—'empty decorations,' writes Gibbon, 'which every man who has money to build a carriage may paint, according to his fancy, on the panels.'

But, notwithstanding sneers like that of Gibbon, and Chesterfield's remark about 'your foolish business,'¹ many persons continued to regard the family arms—the black lion or the red, the three spurs, the three bugles, or other insignia connected with the family history—with respect little less than that of Scrope or Grosvenor for the 'coat' of the famous controversy:² '*azure, a bend, or.*,' or the veneration Walter Scott ascribes to the old English gentleman at Waverley Honor for the three ermines passant, '*sans tache.*' And it was in the view that armorial

¹ 'You foolish man, you don't understand your foolish business'—of heraldry.

² Temp. Richard II, between Sir Richard Scrope and Sir Robert Grosvenor.

ensigns were regarded by those who possessed them with a feeling that would prevent them leaving off the use of these marks of distinction for the purpose of avoiding a moderate tax, as the tax on hair-powder had been avoided by changing the fashion of wearing the hair—‘crop, crop, my merry men all’—that Pitt proposed, in 1798, a tax on the use of them.

This was charged upon ‘every person *using or wearing* any armorial bearing or ensign, by whatever name the same might be called, or *possessed* of any carriage, or seal, or plate, or other article on which the same was painted, marked, engraved, or affixed.’

The duty was made to depend on the liability of the person charged to the taxes on carriages, houses, and windows. If he kept a chargeable carriage, with the armorial ensign thereon, he was to pay 2*l.* 2*s.* If he did not, but was charged to the house-tax or the window-tax, he was to pay 1*l.* 1*s.* All other persons, not householders, were charged 10*s.* 6*d.*

The royal family were exempted; and also ‘any person by right of office or by appointment wearing or using any of the arms or insignia used by the royal family or by any city, borough, or town corporate.’

The plan of the tax was similar to that for the tax on certificates for sporting. Persons chargeable were required to enter their names at offices appointed by the commissioners of stamps, and take out, annually, a certificate of the entry, which was, in effect, the receipt for the tax; and annual lists of the certificated persons were to be transmitted by the stamp distributors to the parish officers, to be affixed to the

door of the parish church and the market-cross, if any.¹

On proposing the tax, Pitt stated that the data on which he was to proceed were not, he would confess, extremely accurate; and he based the calculation he made upon information derived from the last return, given in 1670, from the inspection made by the heralds between 1615–70. According to his estimate the tax should have yielded 150,000*l.* But this estimate proved excessive: in 1812, the first year for which an account can be given, the number of persons charged in Great Britain was only 20,910.

The use or wearing of any armorial ensign by a servant subjected him, personally, to the tax until 1801, when the tax was placed under the assessed tax system, and the charge was altered to extend to ‘every person using or wearing, or causing to be used or worn, armorial ensigns.’² Persons keeping taxable carriages were now charged the highest duty, irrespective of the question whether the ensign was on the carriage or not; and, two years after this, the tax was extended to all armorial bearings or ensigns, whether registered in the College of Arms, or not.³

At the close of the war, the duties, which had been raised to 2*l.* 8*s.*, 1*l.* 4*s.*, and 12*s.*,⁴ produced, in England, 39,024*l.*; and in Scotland, 2,873*l.*; making, for Great Britain, 41,897*l.*

The coachmakers long complained that customers of theirs, if liable for a seal, or in some other manner,

¹ 38 Geo. III. c. 53.

² 41 Geo. III. c. 69.

³ 43 Geo. III. c. 161, Sched. K.

⁴ In 1808. 48 Geo. III. c. 55.

to one of the lower rates of duty, became, on purchasing a carriage, liable to the highest rate, so that the additional amount was, in effect, a tax on the purchase of the carriage; but in 1853, on the simplification of the assessed taxes, Gladstone not only abolished the distinctive charge founded on liability to the house-duty, but retained the duty of 2*l.* 12*s.* 9*d.*¹ only for persons chargeable with carriage duty at the rate of 3*l.* 10*s.*, *i.e.* for a four-wheeled carriage with two or more horses. For all persons not so chargeable, the duty was to be 13*s.* 2*d.*¹

But this alteration introduced a new difficulty. Henceforth, should a person charged with carriage duty at a lower rate, as for instance, for a 'four-wheel' with one horse, desire to drive a second, it was necessary to take into consideration, as part of the expense, not only the increase in carriage duty, but also the additional duty on armorial ensigns, 1*l.* 19*s.* 7*d.*, involved in the change.

1869. When the assessed taxes were overhauled by lord Sherbrooke, referring to this tax, he acknowledged it to be very singular and unsatisfactory, more particularly as regards the principle on which the higher duty was charged, *viz.*, in respect of the possession of a carriage charged at the rate of 3*l.* 10*s.*, whether the armorial ensign for which the owner was chargeable were on the carriage or not. 'I should be glad if I could get rid of the duty altogether,' he said, 'inasmuch as I do not think it is based on any sound or good principle.' But as he could not get rid of

¹ The duties had been raised by Baring's 10 per cent. in 1840.

the duty, alterations were made by creating two new charges:—1. where the armorial ensign is painted, marked, or affixed on or to a carriage, 2*l.* 2*s.* ; and 2. where the armorial ensign, not so painted, marked, or affixed, is otherwise worn or used, 1*l.* 1*s.*

The tax was to be paid in respect of a license, to be taken out annually, in the same manner as in the case of licenses for carriages, men-servants, and horses.

It was estimated that the alteration in the duties would produce the additional sum of 18,000*l.* ; and the yield, which had been in 1869, 68,787*l.*, was in 1873, 83,616*l.* Since that, the number of persons paying the higher and lower rates, and the yield of the tax, have been as follows :—

Year	£2 2 <i>s.</i>	£1 1 <i>s.</i>	£
1876	20,059	39,025	83,100
1881	18,196	39,260	79,434
1885	17,321	39,091	77,420

During the ninety years this tax has been in existence, many nice points have arisen regarding the legal definition of an ‘ armorial ensign.’ A ‘ bearing ’ is a charge upon a shield, but ‘ ensign ’ is a general term. The judges, in their decisions on the Cases submitted to them under the assessed tax Acts, were not guided by any Court of Chivalry precedents, and construed the term to mean and include everything in the nature of a crest as known in modern times—that is to say, any figure or device placed on a ‘ wreath ’ or anything resembling a ‘ wreath,’ and every figure or device of an ‘ heraldic character,’ though not accom-

panied by the heraldic ‘wreath.’¹ Therefore, not only such emblems as were in use with the Norman knights, or the crusaders, or were devised in the Middle Ages when Gothic fancy exhausted itself in the representation of gryphons, wyverns, mermaids, dragons, and terrible insignia of that sort, involved, in the use of them, liability to the tax. One lady was charged for the use of a seal having thereon the device of an owl, with the motto: ‘I think for myself;’² another person, for—‘a squirrel rampant on a line;’³ and so on.

These instances are cited to show the nature of the difficulties involved in the definition of the charge; but the main objection to the tax is the impossibility of enforcing it fairly, that is, equally on all persons who ought to pay, without extensive powers of domiciliary visits and investigation. And, therefore, the Italians, who have lately copied this tax from us, have imposed it only on armorial ensigns when openly displayed on the equipage of the taxpayer.

¹ Tax Cases, 2756, 2757.

² Ibid. No. 1240.

³ Ibid. No. 972.

PART II.
THE STAMP DUTIES.

CHAPTER I.
FROM THE ORIGINAL STAMP ACT OF 1694 TO THE
GENERAL STAMP ACT OF 1815.

CHAPTER II.
FROM THE GENERAL STAMP ACT OF 1815 TO 'THE
STAMP ACT, 1870.'

CHAPTER III.
SINCE THE STAMP ACT, 1870.

CHAPTER I.

FROM THE ORIGINAL STAMP ACT OF 1694 TO THE
GENERAL STAMP ACT OF 1815.

Definition of Stamp Duties . . . . .	285

IN this chapter, the meaning of stamp duties is limited to duties on documents and writings having a legal operation or forming necessary steps in suits in the law courts—briefly, instruments and law proceedings.

The necessity for this definition arises from the fact that many taxes of various descriptions have at different times, some when first imposed, others subsequently by transfer from another branch of the revenue, been placed, for purposes of administration, under the management of the commissioners of stamps, and during their continuance in that position have been termed ‘stamp duties’ or ‘duties of stamps.’ The taxes on pleasure-horses, race horses, stage-coaches, post-horses, passengers by railway, property insured from risk of fire, hawkers and peddlars, pawn-brokers, appraisers, bankers, attorneys, publicans, tavern-keepers, hats, gloves and mittens, hair powder and pomatum, cosmetics, proprietary medicines, chocolate, cards, dice, legacies and successions to property, and others have been, or are, stamp duties in this

sense. In this work these taxes will be found under the heads of taxes on persons, on property or something analogous to property, or on articles of consumption ; notwithstanding the fact that they may have been at some time '*unstamped duties of stamps*,' as taxes misplaced in the stamp branch were termed in revenue language, or '*stamp duties upon matters or things*,' as they are termed in several Acts of Parliament, in contradistinction to stamp duties upon instruments.

Origin of
the tax.

The stamp duties formed one of the new taxes imposed in England after the Revolution, in the war with France, at a time when a reluctance to reimpose the commonwealth excises was the cause of the introduction of several novel forms of taxation. A tax of this description had been in force since 1624 in Holland, where it originated in a suggestion from a private individual. In the gallant struggle of the Republic with the overwhelming power of Spain, the States-general had imposed every new tax they could devise ; and, at last, finding their powers of invention exhausted, issued a proclamation offering a reward for the invention of a new and practicable tax. This was gained by the person who invented stamp duties, whose name is unknown.

The Dutch tax was subsequently copied in France, where it was first introduced, in 1651, during the troubles of the Fronde, but soon fell into abeyance. Revived subsequently, by Colbert, about 1671-3,¹ it formed one of the causes of that revolt in Bretagne of

¹ Clamageran, i, 643 ; De Parieu, iii. 77.

which Madame de Sévigné has given an interesting account in her ‘Letters.’

Meanwhile, in England, duties had been imposed, in 1670, upon proceedings at law, deeds enrolled, and crown and other grants. Collected by the law courts and by them paid over to the crown, these duties were in the nature of fees : they expired in 1680.¹

The plan of the general stamp tax, as at first imposed in England in 1694, was as follows :—A board was to be appointed, termed the commissioners of stamps, who were to prepare six dies for stamps indicating payments of 40*s.*, 5*s.*, 2*s.* 6*d.*, 1*s.*, 6*d.* and 1*d.* ; and every instrument coming within the description of those specified in the taxing Act was required to be written on paper² bearing the stamp to which it was liable.

The
Stamp Act
of 1694.

The six classes of instruments were as follows :—

1. Those liable to the 40*s.* stamp, which were, principally—grants of honours, preferments, money, office or employment ; presentations to ecclesiastical benefices or dignities ; admissions as a fellow of the college of physicians, or to be an advocate, attorney, notary, or officer of any court ; certificates of a degree in the universities or inns of court, and certain appeals in ecclesiastical causes. 2. Those liable to the 5*s.* stamp, which were, principally—deeds enrolled in any court ; marriage certificates ; probates of wills ; certain writs of error and appeal in the court of admiralty, besides other instruments which it is not necessary to particularise. 3, 4, and 5. Those liable to the 2*s.* 6*d.* stamp, the 1*s.* stamp, and the 6*d.* stamp respectively,

¹ 22 & 23 Car. II. c. 9.

² Paper includes parchment.

which were principally—certain proceedings in the law courts; affidavits; and admissions into corporations or the inns of court and chancery or the universities. Under the 6*d.* head of duty a great variety of instruments were charged, but more particularly the following, viz.—indenture, lease, or deed-poll, not otherwise specifically charged; charter-party; policy of insurance; passport, bond, release, contract or other obligatory instrument. And, 6. The documents liable to the 1*d.* stamp, which were principally—pleadings in the law courts and copies thereof, copies of depositions and pleadings in equity, and copies of wills.

The important mercantile instruments termed bills of exchange and promissory notes were specially exempted.

The duties were charged for every skin, or piece of parchment or paper upon which any instrument was written. And in order to prevent any curtailment of length with a view to avoid payment of the duties, all deeds and writings were required to be engrossed and written in the manner theretofore customary. The tax was, therefore, to a certain extent, a tax on the amount of paper used.

It was not obligatory to use government paper, as it was in the case of the French formules. The taxpayer was allowed to present his own paper to the commissioners, for stamping, and the tax was secured by an enactment to the effect that any instrument liable to duty, if written on unstamped or insufficiently stamped paper, should remain practically useless to the person concerned in the transaction, until

produced at the stamp office and properly stamped and a penalty of 5*l.* had been paid, and by an enormous penalty upon any law clerk or other person who engrossed an instrument liable to duty on unstamped paper.

Such was the plan of the original tax. The duties were granted for four years, but before the expiration of the term, were continued, as they were subsequently from time to time, until, at the date of the Union of England and Scotland, they stood limited for ninety-six years from July 31, 1710, that is, were payable up to August 1806. But meanwhile, in 1698, additional duties had been granted, chiefly in respect of instruments charged under the original Act, which were payable in perpetuity.

The Act of Union contained a stipulation that, during the continuance of the stamp duties then in force in England, Scotland should not be charged therewith. This exemption was subsequently kept in force, in the various stamp Acts, by the enactment of lower charges for instruments executed in Scotland than for those executed in England and Wales. And the practice prevailed until Spencer Perceval's consolidation Act in 1808, when, the ninety-six years' term having expired, the remainder of Scotland's claim to exemption under the Act of Union was commuted for an equivalent in the reduction of the duties on certain instruments relating to titles to land in Scotland, and the stamp duties on other instruments were reimposed at uniform rates for Great Britain.

1757. The stamp duties granted subsequently to the Union applied to Great Britain.

During the first half of the eighteenth century several Acts for increasing or regulating the duties were passed, effecting alterations which it would be useless, at this distance of time, to state in detail. The most important addition to the tax in the reign of queen Anne was made in 1714, the last year of the reign, by an Act which increased the duties on grants of money and offices by reference to the amount granted and the value of the office. This is interesting as the commencement of *ad valorem* charges, i.e., charges having reference to the *magnitude of the transaction as opposed to the length of the instrument*. A special duty imposed upon every transfer of stock in any company, society, or corporation, notes the commencement of special duties on transfers. An additional 6*d.* was required for every piece of paper upon which was engrossed or written any—‘Indenture, lease, bond, or deed not otherwise specially charged,’ a comprehensive head of charge termed the DEED DUTY; while in many other of its items the tax was increased.¹

The yield was in 1714 about 117,000*l.*; and in 1727, 160,000*l.*

1757. In the first year of the Seven Years’ war, Legge added 1*s.* to the ‘Deed’ duty, forming, with the 6*d.* imposed by the original Stamp Act, a second 6*d.* in 1698, and the 6*d.* of 1714, a total charge of 2*s.* 6*d.* This Deed charge now became of special import-

¹ 12 Anne, Stat. II, c. 9, s. 21.

ance. It was the most comprehensive head under the stamp Acts, and the addition proved very productive. This fact did not escape the notice of lord North, when casting about in search of additional means of revenue for the purposes of the war of American Independence. In 1776 he added 1*s.*, and in the next year 1*s.* 6*d.* to the charge; making it in all, 5*s.*

The yield had been in 1760, 290,000*l.*; and in 1770, over 366,000*l.*; in 1778 it reached 442,000*l.* These amounts include, it is true, the produce of certain other taxes then returned under the head of stamp duties; but it would be impossible at this date, reddendo singula singulis, to state with exact precision the amount derived from instruments and law proceedings alone.

In his last year of office, North made a most im- 1782.
portant addition to the stamp tax list, when he imposed duties upon BILLS OF EXCHANGE and PROMISSORY NOTES, mercantile instruments specially exempted from the operation of the original Stamp Act. Only inland bills and notes, payable otherwise than on demand, were charged, at 3*d.* for under 50*l.*, and 6*d.* for over 50*l.* But in the next year lord John Cavendish doubled the tax, except for small bills and notes under 10*l.*, and extended it to all instruments of this class, foreign or inland, and whether payable on demand or otherwise.¹ North's tax had yielded about 6,000*l.* over the estimated produce of 50,000*l.* As thus extended, the tax yielded in 1786, when the duties were in full play, 71,000*l.*

¹ 22 Geo. III. c. 33: 23, c. 49.

In addition to this, the Coalition ministry raised the stamp duties by a general augmentation of the duties on instruments previously charged; introduced into the list several new heads of duty, viz.—agreements, awards, entries in the parish register of burials, marriages, births or christenings, and inventories; and lastly, imposed a tax upon all RECEIPTS FOR MONEY, amounting to 2*l.* or upwards, viz. 2*d.* from 2*l.* to 20*l.*, and 4*d.* for 20*l.* and upwards.¹ Such a tax had been suggested to North while chancellor of the exchequer, who, though inclined to adopt it, had been deterred from proposing it by persons who took a contrary view. Estimated to produce 250,000*l.* per annum, the tax proved very distasteful to the shopkeepers, and formed a popular cry for the other party at the famous election for Westminster, in the same way that the unpopular proposal to tax maid-servants was used as a cry against sir Cecil Wray, the court candidate.

No addition was made to the stamp duties generally, from 1784 to 1793.

After the commencement of the great war with France, some additional duties were imposed, in 1795, upon certain items in the stamp list—affidavits, agreements, receipts, and more particularly an additional deed duty of 1*s.*; but Pitt did not draw largely from this source for additional revenue until 1797, when he raised the duties to almost double on most descriptions of instruments, excepting only those which had been lately increased, to produce an additional 320,000*l.*

¹ See 23 Geo. III. cc. 49, 58, & 67.

The addition now made to the deed duty was 3s., which, with an additional 1s. imposed by the 'Coalition' in 1783, and the additional 1s. of 1795, raised the charge to 10s.; an amount which was payable in respect of every skin on which the deed was engrossed. The number of words or 'folios' to be written on a single skin of parchment was still limited by law, and therefore, in principle, the tax continued to be a tax on deeds by reference to their length.

And such had been, up to this date, the governing principle of the stamp tax, though under certain particular heads, instruments had come to be charged by reference to the magnitude of the transaction as contradistinguished from the length of the instrument. But, Pitt, a disciple of Adam Smith, acting in conformity with opinions expressed in the 'Wealth of Nations,' on this occasion advanced further in the direction of ad valorem charges *in respect of the transaction* carried out by the instrument taxed. He obtained the assent of the House to an ad valorem scale for bonds for money, ranging from a charge of 10s. for bonds not exceeding 100*l.*, to 5*l.* for bonds for 5,000*l.* or upwards,¹ but was not equally successful as regards a proposal he made to tax conveyances of property in a similar manner, viz. by means of a duty proportioned to the consideration for the transfer. Unable to carry his proposal into effect, in lieu thereof he substituted an additional duty of 10s. on deeds, charged, not in respect of the length of the deed, not upon every skin, not upon the 'followers,' as the skins

¹ 37 Geo. III. c. 90.

after the first were termed, but only on the deed itself. This was subsequently termed the 'single' deed duty ; and henceforth deeds were liable, for the first skin, to 1*l.*, and for the followers, to 10*s.*¹

The subsequent additions to the stamp duties made by Pitt during his tenure of office had reference to bills and notes, and to the deed duty, which he raised by another 3*s.* and 2*s.*, forming 5*s.* for every skin.

On opening the budget in 1804, Addington stated that he had under consideration a plan relating to the stamp duties :—the number of stamps, about 300, was to be reduced. The duties were to be classified under thirty heads. The *ad valorem* principle was to be applied to transfers of property ; and the general effect of the alterations would be to remedy the inconvenience felt from the great variety of stamps in use, and increase the revenue by about 800,000*l.* This plan was not wholly carried into effect ; for Pitt, on returning to power, though he took up the plan, found it impracticable to carry out the intended classification of duties in all its details. By a consolidation Act,² the duties, generally, were increased ; 5*s.* was added to the deed duty, which now became 1*l.* 10*s.* for the first skin, and 1*l.* for the followers ; an *ad valorem* scale of charge was introduced for MORTGAGES, and another scale at a higher rate for transfers of stock or shares in any company, society or corporation, not being Bank, South Sea, East India, or Government stock. Further than this Pitt could not go. His proposition to tax private transfers had been rejected in

¹ 37 Geo. III. c. 111.

² 44 Geo. III. c. 98.

1797, and he was too wise to renew the proposal immediately after the imposition of the income tax.

After the death of Pitt, the ministry known as ‘All the Talents’ made some addition to the duties on appraisements; but the next considerable rise in the stamp duties was effected by Spencer Perceval’s consolidation Act, in 1808. ‘To consolidate, then consolidate, and then again consolidate,’ was the rule during the great war. These ‘consolidations’ resembled the ‘rectifications’ of stamps common in the previous history of the tax, which had ever been rectifications, like that of the squatter on the common, who, by a new frontier line of hedge and ditch, includes outpost faggots placed in advance of his frontier of the past, *and* an additional slice of the common. They bore fruit in future years in the difficulty experienced by chancellors of the exchequer on submitting for consideration or even naming to the House any consolidation of stamps. No matter what advantages were promised from any consolidation of the duties, ‘Consolidate?’ it was answered: ‘You are going to raise them!’

This consolidation involved an equalisation of the duties in England and Scotland, and the introduction of ad valorem scales of charge for admissions to offices, grants of money or pension, and, as had been proposed by Pitt in 1797 and Addington in 1804, for CONVEYANCES OF PROPERTY ON A SALE, ranging from 15s. for purchases under 50*l.* in value, up to 500*l.* for purchases of the value of 50,000*l.* or upwards.¹

¹ 48 Geo. III. c. 149.

55 Geo.
III. c. 181.

A final consolidation, effected by Vansittart, in the Act known as the General Stamp Act, which received the royal assent within a month of Waterloo, extended the limits of the ascending scales of charge for conveyances, bonds, and mortgages; introduced an ascending scale for SETTLEMENTS, and for leases according to the rent; increased the deed duty by 5*s.*, making it 1*l.* 15*s.* for the first skin, and 1*l.* 5*s.* for the followers; raised the duties on bills and promissory notes, which were now imposed at different rates for short date and long date instruments; extended the limits of the scale of duty for receipts, and increased the duties on grants of honours and policies of life insurance.¹

‘Every species of written or printed document necessary for carrying on the business of mankind,’ to quote the author of a learned treatise on the stamp laws, ‘had now been drawn within the grasp of the stamp laws.’ The scales of duty were arbitrary and jumping. Many transactions were subjected to excessive rates of duty; and every single head of duty had been raised to the highest possible rate.

In 1815 the yield was from—

	£
Bills of exchange and promissory notes . . .	909,209
Receipts	210,290
Sales, settlements, securities for money, leases, deeds and instruments, and law proceedings	1,691,894
Total . . .	<u>2,811,393</u>

¹ Chitty, Stamp Laws.

CHAPTER II.

FROM THE GENERAL STAMP ACT OF 1815 TO 'THE
STAMP ACT, 1870.'

THE first alteration of importance in the stamp duties made after the peace, was the repeal, by Robinson, in 1824, of the duties on law proceedings,¹ as, in effect, a tax on redress, and therefore a premium on injury. The amount of revenue given up was about 275,000*l*.

Thirty-five years passed before any measure to reform any of the main items of the tax became law, and fifty-five, before the law on the subject was revised and consolidated. This was not for want of attempts to alleviate the pressure of the duties and amend the law. A first attempt to consolidate the law was made by Goulburn, in 1830, when he introduced into the House a comprehensive measure relating to the stamp duties generally. But as this involved an assimilation of the duties throughout the United Kingdom, which would have the effect of raising the duties in Ireland, where they were lower in amount than in Great Britain, it was opposed by the Irish members, and in consequence of their determined resistance the Bill was eventually withdrawn.

Six years after this, a second attempt in the same 1836 direction was made by Spring Rice, who brought forward another general measure of amendment.

¹ 5 Geo. IV. c. 41.

Bearing in mind the cause of the failure of Goulburn's measure, he retained the proportion between the British and the Irish duties. But the Bill in which he embodied his proposal was so vast, that the 330 sections of which it consisted were stated to be an increase rather than a diminution of the bulk of the law, and the consolidation was said to resemble the work of the law student who 'abridged' Blackstone's four volumes, octavo, of Commentaries, in twenty volumes, folio. In the result the Bill perished on account of its size : though read a second time, it did not reach committee.

1842.

In 1842 some reductions were effected, by Peel, for bills of lading and charter-parties ; and in lieu of imposing the income tax in Ireland, he endeavoured to raise a fair proportion of charge to be contributed by that part of the United Kingdom, by means of an increase in the stamp duties,¹ which were now raised, as had been proposed by Goulburn, to rates equal to those payable in Great Britain.²

1841.

After reductions of duty for short agreements, of not more than fifteen folios, from 1*l.* to 2*s.* 6*d.*, and for proxies to vote at a meeting of shareholders in a joint-stock company, from 1*l.* 10*s.* to 2*s.* 6*d.*, the yield of the tax in 1849 was as follows :—

	£
Bills of exchange and promissory notes ³ . . .	580,245
Receipts.	220,291
Sales, settlements, securities, leases, deeds, and other instruments	1,766,125
Total . . .	2,566,661

¹ The amount was 121,000*l.*

² 5 & 6 Viet. c. 82.

³ Including 54,385*l.*, as for composition for bankers' notes.

In the next year, sir Charles Wood introduced 1830. into the House another measure of reform, the principal feature of which was the *substitution of percentage duties* on bonds, mortgages, conveyances, and settlements, *for the arbitrary and jumping scales* of Vansittart's Act of 1815, with their maximum charges for transactions over a certain amount. The excellence of the principle could not be denied, and should the measure pass into law, 300,000*l.* of taxation would be remitted. But in some of its provisions the Bill had the effect of increasing the duties on particular instruments. ‘Petitions poured in from all parts of the kingdom from parties who conceived they would be aggrieved by its provisions, or who fancied they saw a design to extend the operation of the stamp duties under the cover of a pretence to reduce and modify them. The various legal periodicals took up the subject, and pointed out the defects of the Bill with no unsparing hand.’¹ And in consequence of an adverse vote on the bond and mortgage duty, which it was originally proposed to re-impose at 10*s.*, and subsequently at 5*s.* per 100*l.*, but which it was now decided further to reduce, the Bill was withdrawn.

Subsequently, another Bill was substituted, in which many of the provisions that had raised objections against the former Bill were not to be found, and the schedule of duties was to a considerable extent remodelled. In this schedule the duties were : —for conveyances on sale, 10*s.*, settlements of money,

¹ Chitty, Stamp Laws.

5s., and mortgages and bonds, 2s. 6d., per 100l. ; and for leases, 10s. per 100l. of the rent. There was a considerable reduction of duty for agreements, and there were many alterations in minor subjects of duty.¹ The loss to the revenue involved in the measure was about half a million,² and the duties in Ireland were reduced to as near as possible, on an average, what they were before 1842.

1853

The next alteration in the stamp duties was of the highest importance. It formed part of Gladstone's proposals in his famous budget of 1853, and consisted in the application of the principle of Rowland Hill's penny postage system to the duty on receipts. The scale of charge for receipts commenced with a charge of 3d. for receipts between 5l.³ and 10l., and proceeded upwards, by a scale of eight steps, to a maximum of 10s. for receipts for 1,000l. or upwards, and receipts in full. The extreme inconvenience to the public, who had to obtain, in such an every-day occurrence as the receipt of money, a particular stamp according to the value of the transaction, resulted in extensive evasion of the duty, and the yield of the tax did not grow, as it should have grown, with the transactions of the country. In lieu of this scale, a penny stamp was now created for receipts for 2l. or more, with power to use an *adhesive stamp* in the nature of those for postage purposes, to be cancelled by the signature or initials of the taxpayer, written across the stamp

¹ 13 & 14 Viet. c. 97.

² 520,000l. Inland Revenue Reports.

³ The duties on receipts for sums under 5l. had been repealed in 1833 by lord Althorp in the interest of the shopkeepers. The loss to the revenue was about 30,000l. 3 & 4 Will. IV. c. 26.

in such a manner as to render it inapplicable to a future transaction.¹

A reduced duty of 1*l.* was also imposed upon drafts or orders for the payment of money to bearer or to order on demand, irrespective of the amount of the draft or order, excepting only certain cheques on bankers previously exempted from duty; and before the new duty had been in force a year, the adhesive stamp applicable to receipts was extended to this head, and the yield of the two duties became blended together.

Other alterations in 1853 affected policies of life insurance, apprenticeship indentures, articles of clerkship to attorneys, and conveyances in consideration of a rent-charge; and there was a new penny duty for scrip certificates.²

In the next year, a percentage duty, 1*s.* per 100*l.*,¹⁸⁵⁴ up to 4,000*l.*, was substituted for the irregular scales of charge for long dates and short dates applicable to bills of exchange and promissory notes. This alteration afforded considerable relief, especially in the smaller transactions; and the estimated loss, 330,000*l.*, was partly recouped to the revenue by an extension of the charge to *bills drawn abroad*, if made payable or negotiated in this country, the duties on which, to be denoted by adhesive stamps, would produce 168,000*l.*

Alterations of minor importance, in this and the two succeeding years, were followed by the repeal, by Disraeli, in 1858, of the exemption in favour of bankers' *cheques*. This rendered them liable to the

¹ 16 & 17 Vict. c. 59.

² 16 & 17 Vict. c. 63.

1*l.* stamp from May 24, and in the two weeks, May 7–22, about 4,788,000 cheque forms were sent to Somerset House for stamping, preparatory to the commencement of the tax.

The reduction, by Gladstone, in 1860, of the duty on agreements, from 2*s.* 6*d.* to 6*d.*, with liberty to use an adhesive stamp, was accompanied, as had been his alteration in the receipt duty, with an extension of the charge. It was now made to cover all transactions of the value of 5*l.* or upwards, in lieu of only transactions of 20*l.* value or more.

At the same time the maximum charge for bills and notes over 4,000*l.* was abolished, and in lieu thereof, duty was imposed on these instruments at the rate of 10*s.* per 1,000*l.* Bills on demand drawn abroad, previously liable only to duty as ordinary cheques, were charged with the ad valorem bill duty. And promissory notes made out of the United Kingdom for payment of money within the kingdom were brought into charge, an adhesive stamp being adopted as in the case of foreign bills.

1862.

Two years after this, the duties on bonds were extended to the securities of foreign and colonial governments, states and companies, if issued, delivered, assigned, transferred, or negotiated within the United Kingdom. And of the other alterations made between this date and 1870, perhaps the most important were the extension of the settlement duty to sums expressed in money of any foreign denomination or currency, so as to include Canada government bonds for dollars, Dutch certificates, &c., and the imposition of a small

percentage duty of 6*d.* per 100*l.* on transfers of mortgage—hitherto charged by a scale terminating in a maximum charge of 1*l.* 15*s.*—which was extended subsequently to transfers of bonds.

The long-contemplated consolidation of the stamp laws was effected by 'the Stamp Act, 1870,' which came into operation on January 1, 1871. At the same time some important alterations were made in the duties. 1. The 'deed' duty was reduced from 1*l.* 15*s.*, an amount allowed to be excessive, to 10*s.* 2. The duties, termed 'progressive duties,' payable in respect of every skin after the first, in the case of all deeds whether charged on the *ad valorem* principle with regard to the transaction effected by the deed, or not, were abolished. 3. Transactions relating to lands of copyhold tenure were relieved from the excessive taxation to which they had been subjected, by the repeal of the duties on admissions, the second or supplementary step in the transfer of this sort of property, which is commenced by a personal act termed a surrender, upon the memorandum or record of which the ordinary conveyance duty is charged. 4. The duties on bills of exchange and promissory notes were simplified, and an uniform rate of duty for all bills was substituted for the different rates for foreign and inland bills previously in force, and 5. Reconveyances of mortgages were charged at 6*d.* per cent. on the *ad valorem* principle applied, in 1865, to transfers and assignments of mortgages.

CHAPTER III.

SINCE THE STAMP ACT, 1870.

THE following statement of the yield of the duties in the years 1869–71 bears evidence, not only of the multiplication of business transactions in a time of remarkable commercial activity and general prosperity, but also of the good effects of a revision and simplification of the law.

The yield was as follows:—

	1869	1870	1871
1. Bills of exchange and promissory notes	£ 853,202	£ 900,080	£ 987,100
2. Receipts and other <i>ld.</i> inland revenue stamps	583,568	603,275	648,843
3. Sales, settlements, securities, leases, deeds, and other instruments	1,686,942	1,665,110	1,842,422
	3,123,712	3,168,465	3,478,365

The yield continued to increase up to 1875, when, though deeds and other instruments showed an increase of nearly 5,000*l.*, and receipt and other penny stamps an increase of 14,143*l.*, the revenue from bills and notes fell short, by more than 80,000*l.*, of the yield for 1874.

In 1876 there was again a considerable increase under deeds and under penny stamps, though the

yield of the bill duty continued to fall off;¹ but in the next year the yield under the general head, as well as that from bills, bore testimony to the general dulness of business in a year of depression.

The record of the yield for the next three years 1878–80, told the same tale of the depression of business; and in 1880, the bill duty produced only 711,346/.

In the next year business recovered; and now an ¹⁸⁸¹ important alteration in the kind of stamps allowed to be used to designate payment of duty was made with a view to the convenience of the public. It had frequently been suggested that postage stamps should be allowed to be used for receipts. An adhesive penny stamp was now introduced for use as a *postage and revenue* stamp,² and under an arrangement between the departments of inland revenue and post office, the following sums were carried eventually to the inland revenue receipt as their share of the total produce of the unified stamp: in the first year, 445,000/.; in the second, 450,000/.; and in the third, 455,000/.

The single penny stamp for postage and revenue purposes was so much appreciated by the public,³ that from January 1, 1883, any stamp duties, of an amount not exceeding 2s. 6d., which may legally be denoted by adhesive stamps, and any postage duties, to the like amount, were allowed to be denoted by the same adhesive stamps.⁴ This provision does not, of course,

¹ In this year the duty on appointments to offices was repealed.

² 44 & 45 Vict. c. 12, s. 47.

³ Inland Revenue Reports, xxvi, 26.

⁴ 45 & 46 Vict. c. 72, s. 13.

apply to any adhesive stamp appropriated by a word or words across the face of it to any particular description of instrument. It affects receipts, and the other instruments specified under No. 2 on the opposite page as chargeable with 1*d.* ; warrants for goods, for which a 3*d.* adhesive stamp is required ; agreements under hand and charter-parties, for which the duty is 6*d.* ; and several other instruments.

*Observations on the Stamp Laws and Duties
now (1885) in force.*

Before the simplification effected in 1870, the law on this subject was complicated and confusing. It is now well arranged, easy to find, and within the comprehension of the most moderate intellect. Contained in ‘THE STAMP ACT, 1870,’ it consists of—general regulations, special regulations, and a schedule of the instruments chargeable ; while the regulations for the administration of the tax are comprised in a sister Act of the same session, ‘THE STAMP DUTIES MANAGEMENT ACT, 1870.’

The tax may be divided into four parts, relating to :—1. BILLS OF EXCHANGE AND PROMISSORY NOTES ; 2. PENNY TAXES on receipts, cheques, &c. ; 3. Transactions relating to property :—SALES, SETTLEMENTS OF MONEY, LEASES, and SECURITIES for money ; 4. DEEDS and instruments not before mentioned.

1. The tax on bills of exchange and promissory notes is at the rate of 1*s.* per 100*l.* The duties are expressed by particular stamps appropriated to instruments of this class. An adhesive stamp is used for

bills drawn abroad. The yield varies with the increase or decrease in business in the country, and may be stated, at the present time, at from 800,000*l.* to 900,000*l.*

2. Penny taxes. This kind of taxation, introduced by Gladstone, rests upon the principle of *taxing every-day transactions at the lowest possible rate in the manner most convenient to the taxpayer*. Hence adhesive stamps are allowed, and the ordinary postage stamps have been made available for denoting the duty. Penny taxation includes—Receipts for 2*l.* or more, bills, cheques, drafts, or orders on demand; proxies and voting papers at a meeting, scrip certificates, letters of allotment, contract notes, delivery orders, copies of registers of births, &c., and certain small policies and leases of furnished houses; and the yield of the penny stamp is, at present, over 900,000*l.*

3. The taxes on transactions relating to property are percentage duties, as follows:—

Sales—conveyance on sale, 10*s.* per 100*l.* on the consideration for the sale. Settlements of money, 5*s.* per 100*l.* of the amount settled. Securities for money: mortgage, bond, debenture and covenant, including foreign securities, 2*s.* 6*d.* per 100*l.* of the amount secured. Transfers of money secured, collateral or additional securities, and reconveyances of mortgages, 6*d.* on the amount; and leases, according to the fine, rent, and term of the lease.

4. Of the various other duties, the most important are the DUTY ON DEEDS, now 10*s.*, and the duty of 6*d.* for agreements.

The two last heads, 3 and 4, produce, at present, 1,850,000*l*.

The tax is under the management of the commissioners of inland revenue, who supply the kingdom with stamps, generally speaking, by means of the various stamp offices and post offices. At the stamp offices blank forms stamped can be purchased, and at the offices in London, Edinburgh, Dublin and Manchester, paper can be stamped, if presented for the purpose, or executed instruments, if presented within the time after execution allowed by the law and the regulations of the Board. Should any difficulty or doubt arise as to the amount of stamp duty with which an instrument is chargeable, the adjudication of the commissioners may be obtained, whose opinion, expressed by their pink stamp on the instrument, is final, unless reversed or altered on appeal by means of a case stated for the opinion of the High Court of Justice.

Allowance is made for spoiled stamps. The number of claims in a year exceeds 50,000. The area or scope of the stamp laws extends to cover all instruments, of the descriptions specified in the Stamp Act, executed in the kingdom, or executed out of the kingdom and relating to property, or any act to be done, in the kingdom. Two months after its arrival in the kingdom is the time allowed for stamping, without a penalty, an instrument executed abroad.

The yield in the years ending March 31, 1881, 1883, and 1885, was as follows :—

	1881	1883	1885
	£	£	£
1. Bills of exchange and promissory notes ¹	867,854	889,334	827,241
2. Receipts, draft, and other <i>ld.</i> stamps	877,300	910,485	934,381
3. Sales, settlements, securities, leases, deeds, and other instruments ²	2,180,096	2,053,058	1,848,986
	3,925,250	3,852,877	3,610,608

¹ Including bankers' notes and composition for bankers' notes and bills. The total receipt under this head was, in 1885, 128,291*l.* Of this only 308*l.* was from stamps on bankers' notes. The rest was from compositions. The composition paid by the Bank for duties on their Notes and Bills, fixed, in 1783, when the coalition ministry doubled lord North's tax (*ante*, p. 291), at 12,000*l.*; raised, in 1799, when Pitt taxed small notes, to 24,000*l.*; increased, in 1804, when Addington dealt with the stamp duties, to 32,000*l.*; and, in 1808, on Spencer Perceval's consolidation, to 42,000*l.*, was, in 1815, made to depend upon the average amount of notes and bills in circulation, at 3,500*l.* per million. Under Peel's Bank Charter Act of 1844, Bank of England notes were exempted from duty, and the benefit to the Bank was included in the amount of a deduction made from the annual payment to the Bank for the management of the Debt. Subsequently, after the passing of an Act which directed the payment of the gross revenue into the exchequer, in the spirit of that Act another Act was passed by which the Bank are required to pay annually 60,000*l.* to the revenue as a composition for the duty on their notes. The composition for their bills continues to be regulated by reference to the Act of 1815. (See 7 & 8 Vict. c. 32, ss. 7, 8; 17 & 18 Vict. c. 94; 24 & 25 Vict. c. 3—The Bank of England Payments Act; and the 28th Report, Inland Revenue, p. 50.) The remainder of the receipt was derived from compositions paid by other banks in the United Kingdom, under statutory powers, for their Bills and Notes.

² Including policies of life insurance.

APPENDIX

SIR ROBERT PEEL'S ESTIMATE OF INCOME FROM DIFFERENT SOURCES
IN GREAT BRITAIN, AND THE YIELD OF THE TAX AT 7*d.* IN THE
POUND ON INTRODUCING THE TAX IN 1842, COMPARED WITH THE
RETURNS AND THE ACTUAL YIELD IN 1843.

1. *Income.*

Schedules	Estimate of Income	Ascertained Income
	£	£
Schedule A.—1. Rent of Land . . .	39,400,000	45,753,616
„ 2. Rent of Houses . . .	25,000,000	38,475,739
„ 3. Tithes . . .	3,500,000	1,960,331
„ 4. Dividends of Railway Companies, Canals, and property of similar description . . .	3,429,000	6,453,989
„ 5. Mines and Iron Works .	1,500,000	2,640,822
Total—Schedule A . . .	72,829,000	95,284,497
„ B.—Rent of Land in respect of occupation . . .	26,000,000	46,769,915
„ C.—Income from Public Funds, &c.	30,000,000	27,909,793
„ D.—Profits of Trades and Pro- fessions	56,000,000	71,330,344
„ E.—Official Incomes—Public and Private	7,000,000	9,718,454
Total	191,829,000	251,013,003

2. *Yield.*

Schedules	Estimate	Duty Received
	£	£
Schedule A	1,600,000	2,500,968
„ B	150,000	334,564
„ C	646,000	812,983
„ D	1,220,000	1,681,852
„ E	155,000	278,181
Total	3,771,000	5,608,548

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